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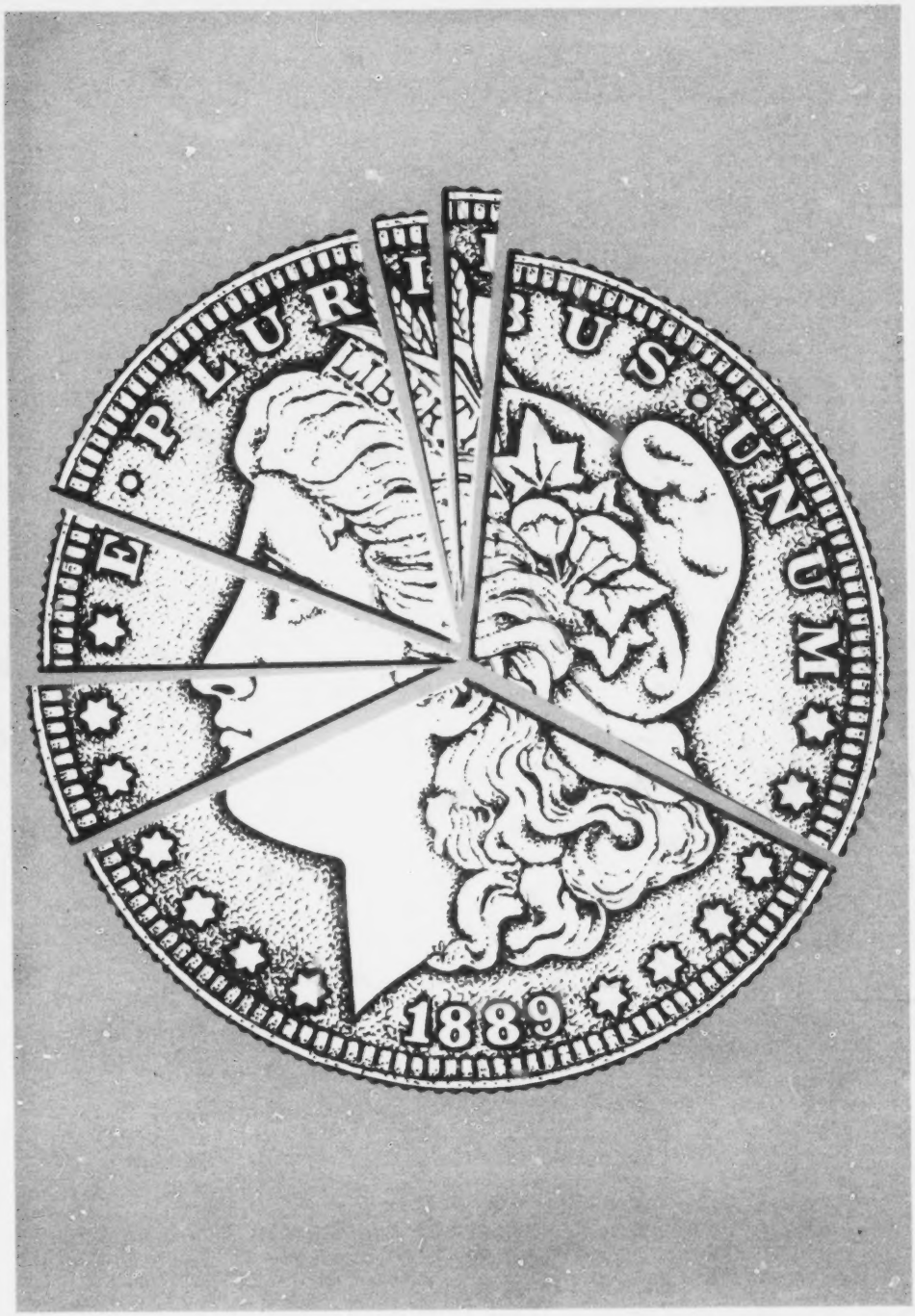
Operation Overhead

28th EDITION
1982



neca
NATIONAL
ELECTRICAL
CONTRACTORS
ASSOCIATION

Operation Overhead, 1982

Introduction

Operation Overhead is published by the National Electrical Contractors Association. The financial information in this report is for the fiscal year of 1982.

Balance sheet ratios and income and expense information from NECA member electrical contracting organizations are presented in this report by geographical areas and by direct labor payroll groups.

Review the "How to Use This Report" on Page 4 prior to using this report for analysis and comparison purposes.

Contractor participation makes this financial report possible. A total of 648 firms participated in the 28th Edition. NECA expresses its appreciation to those participating companies.

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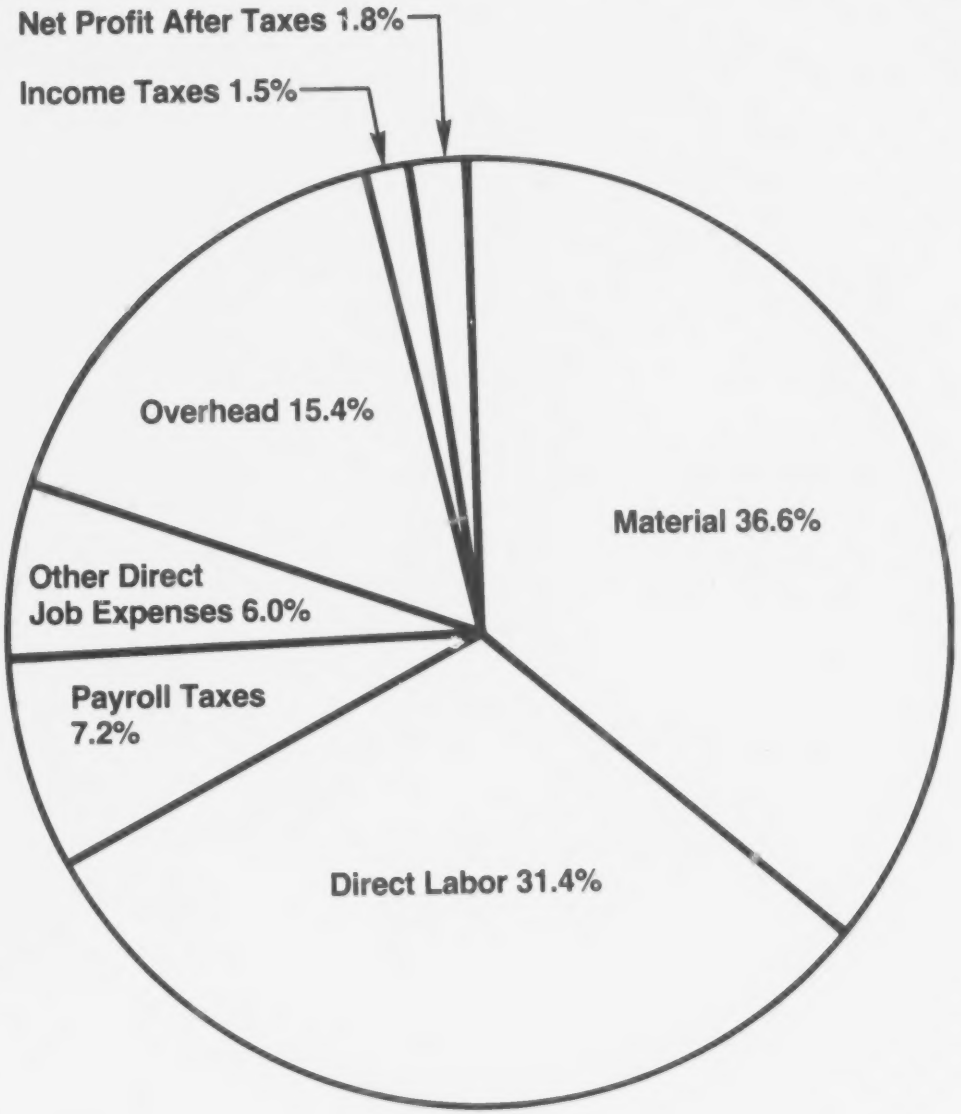
▶ *to benefit—participate*

Sales Dollar Distribution—1982

MATERIAL, LABOR, DIRECT JOB EXPENSES, OVERHEAD, INCOME TAX AND NET PROFIT AFTER TAXES



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how to use this report—

Statistics and financial data are classified by direct labor payroll groups as illustrated below. Therefore, all a contractor need do is find his group and compare the group performance to his company's. Geographical comparisons can be accomplished in the same manner by determining the district location and then group statistics can be compared. Space is provided for you to compare your balance sheet for the various groups and districts illustrated. A Self Evaluator on Page 43 is provided for P & L COMPARISONS AND ANALYSIS. Financial ratios are defined and explained on Pages 7 and 8.

Direct Labor Payroll Group Classifications

GROUP 1	$100,000 or under
GROUP 2	$100,001 to $200,000
GROUP 3	$200,001 to $300,000
GROUP 4	$300,001 to $500,000
GROUP 5	$500,001 to $1,000,000
GROUP 6	$1,000,001 to $2,000,000
GROUP 7	$2,000,001 and over

Geographical Districts

DISTRICT 1:	Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont.
DISTRICT 2:	Delaware, District of Columbia, Kentucky, Maryland, Ohio, Pennsylvania, West Virginia.
DISTRICT 3:	Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virginia.
DISTRICT 4:	Illinois, Indiana, Michigan, Wisconsin.
DISTRICT 5:	Arizona, Arkansas, Kansas, New Mexico, Oklahoma, Texas.
DISTRICT 6:	Alaska, Oregon, Washington.
DISTRICT 7:	Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota.
DISTRICT 8:	Colorado, Idaho, Montana, Utah, Wyoming.
DISTRICT 9:	California, Hawaii, Nevada.
DISTRICT 10:	The United States on all line construction work when performed for utilities, municipally owned distribution systems, R.E.A. and railroads.
CANADA:	All provinces.

Basic Statistics—1982

Operation Overhead Survey Responses, 1982 By Direct Labor Payroll Groups

Group No.	1	2	3	4	5	6	7	Totals
Line Constructors	1	4	1	5	4	3	8	26
Canadian Companies	0	4	1	6	5	2	4	22
Inside Contractors	66	74	81	92	123	77	87	600
Total Surveys in Group	67	82	83	103	132	82	99	648

Operation Overhead Survey Responses, 1982 By NECA Geographic Districts & Canada

District	1	2	3	4	5	6	7	8	9	10	Canada
Responses	50	96	73	114	42	48	58	32	93	20	22
Percent	7.71	14.81	11.26	17.59	6.48	7.40	8.95	4.93	14.35	3.08	3.39

Industry Sales Volume Reported, 1982 By Direct Labor Payroll Groups

Group No.	1	2	3	4	5	6	7	Industry (Weighted)
High	$1,060,160	$2,500,000	$3,273,394	$3,400,00	$6,011,429	$19,140,661	$94,377,000	$18,948,991
Low	5,000	185,286	198,346	535,132	1,245,069	577,214	582,716	539,859
Average	329,831	610,214	954,643	1,460,763	2,377,762	4,506,788	14,919,555	3,784,756
Median	280,384	570,882	892,019	1,364,265	2,256,715	4,375,394	10,692,618	3,012,254

Average NECA Member Performance, 1982

Average Sales Volume	Average Overhead	Overhead as a Percentage of			Net Profit (Before Taxes)	Net Profit (After Taxes)
		Sales	Prime Costs	Labor		
$3,784,756	$583,876	15.42	18.97	49.0b	$124,202	$69,101

Average Industry Capital Investment, 1982 (% of Sales Before Depreciation) by Direct Labor Payroll Groups

Group No.	1	2	3	4	5	6	7	Industry (Weighted)
Material Inventory	28.79	6.31	3.64	2.69	2.90	3.98	1.32	2.20
Tools + Construction Equipment	16.89	3.95	5.01	2.93	2.53	5.63	2.38	2.88
Automotive Equipment	20.62	7.15	6.44	5.08	4.24	3.68	3.12	3.78
Other Capital Investment	11.02	4.24	5.05	4.95	3.01	13.49	3.65	5.54
Total Capital Investment	48.54	15.35	16.51	12.97	9.79	22.81	9.16	12.21

Part I—financial ratios, 1982

Bankers, sureties, and other business analysts commonly refer to financial ratios derived from balance sheet and operating statement figures to evaluate company condition and performance.

Ratio definitions are described for your use on pages 7 and 8. Space is provided for you to compare your ratios to industry reportings. Your ratio calculations must be very carefully analyzed for content and classification in order to make proper comparisons. One ratio usually does not stand alone for a financial determination. All meaningful ratio calculations must be made to obtain an accurate picture of the financial condition and performance of a company. In one ratio calculation your performance may be superior or inferior to reported data. It is not this one instance, but the interrelationship of all meaningful data that must be considered and interpreted.

DEFINITIONS AND APPLICATIONS

FINANCIAL RATIOS

CURRENT RATIO: This ratio is a comparison of current assets with current liabilities. It indicates the company's ability to pay its current obligations as they come due and affords a measurement of the working capital available to finance its day-to-day operation. This ratio is computed by dividing total current assets by total current liabilities. A ratio of $2 in assets for every $1 in liabilities (2 to 1) is considered a minimum requirement.	$\frac{\text{Current Assets}}{\text{Current Liabilities}} = \text{Times or \$:\$}$
NET FIXED ASSETS TO TANGIBLE NET WORTH: This ratio compares net dollars invested in fixed assets with the tangible net worth (owner's equity). It indicates the strength of the net worth in terms of properties held for long-term use in producing income. A ratio of 30% to 50% of tangible net worth is considered satisfactory. This ratio is computed by dividing net fixed assets (after deducting depreciation) by the tangible net worth (excluding patents, goodwill, and any other intangible assets).	$\frac{\text{Net Fixed Assets}}{\text{Net Worth}} = \text{Percent}$
CURRENT DEBT TO NET WORTH: This ratio contrasts the funds temporary creditors have invested (current liabilities) with the funds invested by the owners (net worth). Net worth should be greater than the current debt to avoid being insolvent. It is computed by dividing the total current liabilities by the tangible net worth. A current debt ratio that is less than 65% of net worth is considered adequate.	$\frac{\text{Current Liabilities}}{\text{Net Worth}} = \text{Percent}$
TOTAL DEBT TO NET WORTH: This ratio highlights the funds all creditors have invested (total liabilities) with the funds invested by the owners (net worth). Net worth should be greater than the total liabilities to guarantee the creditors' investment. This ratio is computed by dividing the total liabilities by tangible net worth. A ratio of less than 100% of net worth is considered adequate.	$\frac{\text{Total Liabilities}}{\text{Net Worth}} = \text{Percent}$
FUNDED DEBT TO WORKING CAPITAL: Compares the serial notes, conditional sales contracts, mortgages, debentures or other obligations maturing more than one year from statement date with the ability to repay from working capital. Figured by dividing the long-term debt by the working capital (current assets minus current liabilities). This long-term debt should not exceed 25% of the working capital.	$\frac{\text{Funded Debt (Long Term Debts)}}{\text{Working Capital}} = \text{Percent}$
NET SALES TO NET WORTH: Net sales is compared with the net worth in this ratio. It indicates the activity or turnover of the owner's equity (net worth). If the owner's investment is turning too many times there is usually a heavy amount of liabilities which can be too much of a load for the business to carry. This ratio is computed by dividing net sales by the net worth. A turnover of 5 to 7 times is regarded as satisfactory.	$\frac{\text{Net Sales}}{\text{Net Worth}} = \text{Times (turnover)}$

FINANCIAL RATIOS

DEFINITIONS AND APPLICATIONS

NET SALES TO WORKING CAPITAL:

This ratio shows the activity or turnover of working capital in relation to sales. Frequently, a too high turnover denotes a top-heavy investment of permanent or slow-moving assets with a moderate working capital.

Compute this ratio by dividing net sales by the working capital (current assets minus current liabilities). A turnover of 5 to 7½ times is considered reasonable.

$$\frac{\text{Net Sales}}{\text{Working Capital}} = \text{Times (turnover)}$$

NET PROFIT (after taxes) TO NET SALES:

Net profit is compared with net sales and is expressed as a percentage of sales. Usually the higher percentage, the more favorable the firm's condition.

It is computed by dividing net profit (after taxes) by net sales, and a percentage of at least 4% to 6% of net sales after deducting income taxes is considered desirable.

$$\frac{\text{Net Profit}}{\text{Net Sales}} = \text{Percent}$$

NET PROFIT (after taxes) TO NET WORTH:

This ratio compares the net profit with the ownership's equity in the business. Investors tend to look increasingly to this ratio as the most important indicator of profitability.

It is computed by dividing net profit (after taxes) by net worth and is expressed as a percentage of net worth. Electrical contractors should aim at a return on net worth of at least 15% to 35% because of the high risk nature of this industry.

$$\frac{\text{Net Profit}}{\text{Net Worth}} = \text{Percent}$$

NET PROFIT (after taxes) TO TOTAL ASSETS:

This ratio compares the net profit with the firm's total investment (total assets) employed in the business. It has therefore become known as the investment or profitability ratio because it is valuable in determining the relative profitability of departments or divisions within a business as well as the overall business.

Compute by dividing net profit (after taxes) by total assets and express result as a percentage of the total assets.

$$\frac{\text{Net Profit}}{\text{Total Assets}} = \text{Percent}$$

NET PROFIT (after taxes) ON WORKING CAPITAL:

Useful in measuring profitability of contractors whose operating funds are provided in large part by long-term borrowings.

Obtained by dividing net profits (after taxes) by the working capital. A return of 20% to 40% of the working capital employed is considered desirable.

$$\frac{\text{Net Profit}}{\text{Working Capital}} = \text{Percent}$$

RETURN ON INVESTMENT:

This management formula measures the efficiency of the net profit after taxes to sales and net sales to gross assets utilization. By multiplying the profit percentage rate times the asset turnover rate, the return on investment or R.O.I. is measured.

$$\left.\begin{array}{l} \dfrac{\text{Net Profit (after taxes)}}{\text{Sales}} = \text{Percent} \\ \\ \dfrac{\text{Net Sales}}{\text{Gross Assets}} = \text{Times (turnover)} \end{array}\right\} \quad \text{Percent} \times \text{Turnover} = \text{Return on Investment (R.O.I.)}$$

Industry Summary of Financial Ratios, 1982

By Direct Labor Payroll Groups

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Industry (Weighted)
Current Ratio (times)	1.95	2.13	2.16	2.06	2.06	1.95	1.67	1.76
Net Fixed Assets to Net Worth (%)	47.04	45.23	32.37	33.60	22.68	21.33	29.42	29.91
Current Debt to Net Worth (%)	85.66	85.66	71.51	78.96	78.02	87.65	111.51	105.30
Total Debt to Net Worth (%)	123.27	125.23	95.52	111.53	97.03	103.74	136.30	130.17
Funded Debt to Working Capital (%)	40.68	33.79	26.26	27.95	13.92	9.93	15.70	17.10
Net Sales to Net Worth (times)	4.61	5.65	5.26	5.06	5.18	5.64	6.72	6.46
Net Sales to Working Capital (times)	5.64	5.81	6.30	6.02	6.21	6.72	8.94	8.01
Net Profit (after taxes) to Net Sales (%)	(2.44)	0.67	2.73	1.45	1.09	1.43	2.08	1.82
Net Profit (after taxes) to Net Worth (%)	(11.28)	3.82	14.39	7.34	5.66	8.08	14.04	11.81
Net Profit (after taxes) to Total Assets (%)	(5.09)	1.60	7.23	3.48	2.89	3.93	5.90	5.10
Net Profit (after taxes) to Working Capital (%)	(13.79)	3.93	17.24	8.74	6.78	9.62	18.67	14.63
Return on Investment	(5.08)	1.58	7.22	3.47	2.88	3.93	5.88	5.08

By Geographical Districts

	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	District 10	Canada	Average (Weighted)
Current Ratio (times)	1.86	1.84	1.97	1.83	1.94	1.89	2.11	1.50	1.74	1.48	1.60	1.76
Net Fixed Assets to Net Worth (%)	14.83	26.56	25.47	31.61	24.77	24.11	23.41	35.67	23.25	55.56	47.46	29.91
Current Debt to Net Worth (%)	99.36	101.42	75.81	90.82	88.16	90.72	77.10	150.81	97.82	123.39	185.51	105.30
Total Debt to Net Worth (%)	116.60	129.22	91.57	109.84	103.78	105.48	106.78	172.33	122.91	142.55	254.75	130.17
Funded Debt to Working Capital (%)	12.55	15.71	14.71	20.45	12.17	13.74	28.63	20.22	12.18	31.04	12.71	17.10
Net Sales to Net Worth (times)	6.30	6.62	5.57	5.00	5.69	6.56	6.62	9.31	5.96	6.84	8.32	6.46
Net Sales to Working Capital (times)	7.31	7.75	7.53	6.62	6.81	8.06	7.71	12.25	8.17	11.50	7.41	8.01
Net Profit (after taxes) to Net Sales (%)	3.13	1.70	1.57	1.40	1.67	0.66	1.28	2.04	2.29	1.50	2.47	1.82
Net Profit (after taxes) to Net Worth (%)	19.79	11.33	8.79	7.05	9.56	4.38	8.52	19.07	13.69	10.27	20.56	11.81
Net Profit (after taxes) to Total Assets (%)	9.31	4.93	4.56	3.36	4.70	2.13	4.09	6.97	6.09	4.05	5.79	5.10
Net Profit (after taxes) to Working Capital (%)	22.96	13.26	11.89	9.34	11.43	5.38	9.93	25.08	18.79	17.25	18.31	14.63
Return on Investment	9.28	4.90	4.54	3.33	4.67	2.11	4.06	6.95	6.07	4.05	5.79	5.08

District 1 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	3.11	1.85	1.71	1.68	1.71	1.84	1.95	1.86	
Net Fixed Assets to Net Worth (%)	11.72	34.41	19.91	27.05	19.08	12.31	10.71	14.83	
Current Debt to Net Worth (%)	46.82	99.66	112.18	103.43	90.84	104.80	101.07	99.36	
Total Debt to Net Worth (%)	61.42	125.86	128.49	132.50	102.45	125.94	115.80	116.60	
Funded Debt to Working Capital (%)	14.76	30.62	14.44	38.96	17.76	13.44	5.42	12.55	
Net Sales to Net Worth (times)	3.88	8.42	7.90	5.19	5.94	6.05	6.77	6.30	
Net Sales to Working Capital (times)	3.92	9.85	9.79	7.29	9.09	6.80	7.03	7.31	
Net Profit (after taxes) to Net Sales (%)	2.13	4.07	14.65	1.51	2.49	2.52	2.73	3.13	
Net Profit (after taxes) to Net Worth (%)	8.30	34.34	115.92	7.84	14.86	15.26	18.53	19.79	
Net Profit (after taxes) to Total Assets (%)	5.14	15.20	50.73	3.37	8.31	6.75	8.58	9.31	
Net Profit (after taxes) to Working Capital (%)	8.39	40.13	143.51	11.01	22.74	17.16	19.25	22.96	
Return on Investment	5.12	15.18	50.71	3.37	8.28	6.75	8.56	9.28	

( ) indicates net losses

District 2 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	2.51	2.25	1.55	2.51	2.30	2.41	1.61	1.84	
Net Fixed Assets to Net Worth (%)	26.67	27.76	34.16	18.41	17.04	23.56	32.08	26.56	
Current Debt to Net Worth (%)	87.94	86.05	169.97	61.41	65.42	64.10	130.28	101.42	
Total Debt to Net Worth (%)	147.57	130.50	212.11	79.71	83.12	80.06	165.16	129.22	
Funded Debt to Working Capital (%)	44.88	35.43	43.81	7.54	10.14	7.98	18.21	15.71	
Net Sales to Net Worth (times)	5.59	6.28	6.95	4.19	4.38	5.38	8.30	6.62	
Net Sales to Working Capital (times)	4.20	5.83	7.41	4.50	5.12	5.92	10.42	7.75	
Net Profit (after taxes) to Net Sales (%)	6.50	(3.02)	(0.89)	1.68	1.04	0.95	2.02	1.70	
Net Profit (after taxes) to Net Worth (%)	36.38	(18.99)	(6.21)	7.05	4.57	5.14	16.82	11.33	
Net Profit (after taxes) to Total Assets (%)	14.69	(8.24)	(1.99)	3.95	2.49	2.81	6.34	4.93	
Net Profit (after taxes) to Working Capital (%)	27.38	(17.63)	(6.61)	7.58	5.34	5.66	21.10	13.26	
Return on Investment	14.67	(8.24)	(1.98)	3.94	2.48	2.79	6.32	4.90	

( ) indicates net losses

District 3 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	2.27	2.09	3.25	2.47	1.93	1.89	1.86	1.97	
Net Fixed Assets to Net Worth (%)	36.80	32.05	26.24	27.81	17.79	26.90	27.17	25.47	
Current Debt to Net Worth (%)	96.81	73.66	34.37	63.29	90.51	103.01	67.14	75.81	
Total Debt to Net Worth (%)	158.37	102.71	50.79	93.83	111.77	121.30	74.90	91.57	
Funded Debt to Working Capital (%)	43.22	22.85	19.00	18.80	11.94	16.06	11.77	14.71	
Net Sales to Net Worth (times)	6.31	5.78	3.73	5.57	5.13	5.90	5.85	5.57	
Net Sales to Working Capital (times)	5.13	7.18	4.82	5.98	6.08	6.37	10.07	7.53	
Net Profit (after taxes) to Net Sales (%)	(6.40)	2.47	2.13	1.54	2.16	1.42	1.34	1.57	
Net Profit (after taxes) to Net Worth (%)	(40.43)	14.34	7.98	8.59	11.11	8.40	7.86	8.79	
Net Profit (after taxes) to Total Assets (%)	(15.64)	6.92	5.32	4.40	5.24	3.70	4.49	4.56	
Net Profit (after taxes) to Working Capital (%)	(32.83)	17.82	10.30	9.22	13.16	9.07	13.55	11.89	
Return on Investment	(15.64)	6.89	5.31	4.40	5.23	3.69	4.48	4.54	

( ) indicates net losses

District 4 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	1.77	2.25	2.70	2.11	2.42	1.81	1.70	1.83	
Net Fixed Assets to Net Worth (%)	50.31	46.83	30.48	46.06	21.29	22.43	33.57	31.61	
Current Debt to Net Worth (%)	103.88	94.61	44.89	68.67	58.99	89.57	103.47	90.82	
Total Debt to Net Worth (%)	138.60	162.01	53.36	98.49	76.02	103.12	122.19	109.84	
Funded Debt to Working Capital (%)	37.90	50.13	11.07	38.61	14.35	9.03	21.49	20.45	
Net Sales to Net Worth (times)	4.35	6.28	4.38	3.84	4.44	4.95	5.30	5.00	
Net Sales to Working Capital (times)	5.43	5.28	5.72	5.02	5.29	6.80	7.24	6.62	
Net Profit (after taxes) to Net Sales (%)	0.56	(0.59)	1.34	2.52	0.90	1.21	1.43	1.40	
Net Profit (after taxes) to Net Worth (%)	2.45	(3.73)	5.89	9.72	4.01	5.99	7.59	7.05	
Net Profit (after taxes) to Total Assets (%)	1.03	(1.42)	3.71	4.89	2.28	2.95	3.41	3.36	
Net Profit (after taxes) to Working Capital (%)	3.07	(3.14)	7.70	12.71	4.78	8.23	10.36	9.34	
Return on Investment	1.02	(1.41)	3.69	4.87	2.27	2.95	3.41	3.33	

( ) indicates net losses

District 5 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	2.62	4.37	3.70	INS. DATA	2.49	2.45	1.72	1.94	
Net Fixed Assets to Net Worth (%)	28.38	28.34	15.08		30.12	16.07	19.42	24.77	
Current Debt to Net Worth (%)	62.07	26.05	32.37		50.53	69.86	102.75	88.16	
Total Debt to Net Worth (%)	102.93	43.87	39.69		57.35	94.45	106.43	103.78	
Funded Debt to Working Capital (%)	40.45	13.82	7.57		3.33	1.51	1.93	12.17	
Net Sales to Net Worth (times)	4.39	2.84	3.69		3.88	6.71	5.90	5.69	
Net Sales to Working Capital (times)	4.35	3.23	4.22		5.15	7.58	7.95	6.81	
Net Profit (after taxes) to Net Sales (%)	(5.55)	2.53	2.96		(1.96)	0.98	2.89	1.67	
Net Profit (after taxes) to Net Worth (%)	(24.43)	7.20	10.96		(7.62)	6.63	17.09	9.56	
Net Profit (after taxes) to Total Assets (%)	(12.03)	5.00	7.85		(4.84)	3.46	8.27	4.70	
Net Profit (after taxes) to Working Capital (%)	(24.19)	8.19	12.52		(10.10)	6.50	23.00	11.43	
Return on Investment	(12.02)	5.00	7.84		(4.84)	3.43	8.26	4.67	

( ) indicates net losses

District 6 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	1.36	2.28	1.89	2.71	1.82	1.21	2.00	1.89	
Net Fixed Assets to Net Worth (%)	54.03	26.20	30.63	18.60	32.70	37.89	21.00	24.11	
Current Debt to Net Worth (%)	79.98	75.88	87.72	44.05	103.96	266.20	83.29	90.72	
Total Debt to Net Worth (%)	121.70	120.85	109.64	65.37	135.15	277.40	91.04	105.48	
Funded Debt to Working Capital (%)	135.48	43.74	27.70	28.19	36.09	12.14	3.10	13.74	
Net Sales to Net Worth (times)	5.22	3.57	6.76	4.89	7.72	15.00	6.12	6.56	
Net Sales to Working Capital (times)	17.91	3.68	8.62	6.46	8.96	25.91	7.31	8.06	
Net Profit (after taxes) to Net Sales (%)	(3.47)	(2.35)	(0.51)	(2.69)	(0.06)	(0.03)	1.07	0.66	
Net Profit (after taxes) to Net Worth (%)	(18.16)	(8.41)	(3.48)	(13.17)	(0.51)	(0.51)	6.57	4.38	
Net Profit (after taxes) to Total Assets (%)	(9.30)	(3.89)	(1.66)	(7.96)	(0.21)	(0.13)	3.44	2.13	
Net Profit (after taxes) to Working Capital (%)	(62.31)	(8.66)	(4.43)	(17.42)	(0.59)	(0.88)	7.85	5.38	
Return on Investment	(9.28)	(3.88)	(1.64)	(7.95)	(0.19)	(0.11)	3.43	2.11	

( ) indicates net losses

District 7 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	1.99	1.87	2.13	1.83	2.11	2.73	1.95	2.11	
Net Fixed Assets to Net Worth (%)	50.43	187.32	76.08	10.07	27.17	11.99	20.53	23.41	
Current Debt to Net Worth (%)	66.09	140.50	66.67	89.69	94.27	49.89	87.73	77.10	
Total Debt to Net Worth (%)	83.42	225.46	114.61	112.05	144.30	58.49	124.41	106.78	
Funded Debt to Working Capital (%)	24.89	58.40	60.68	13.17	28.38	5.11	42.83	28.63	
Net Sales to Net Worth (times)	3.82	7.81	3.78	4.61	6.78	3.35	9.46	6.62	
Net Sales to Working Capital (times)	5.82	6.33	5.01	6.18	6.44	3.86	11.35	7.71	
Net Profit (after taxes) to Net Sales (%)	(6.96)	(5.95)	(2.92)	0.56	1.12	1.84	1.41	1.28	
Net Profit (after taxes) to Net Worth (%)	(26.66)	(46.56)	(11.04)	2.58	7.63	6.18	13.42	8.52	
Net Profit (after taxes) to Total Assets (%)	(14.53)	(9.79)	(5.03)	1.40	3.12	3.76	5.98	4.09	
Net Profit (after taxes) to Working Capital (%)	(40.55)	(37.76)	(14.63)	3.47	7.25	7.13	16.09	9.93	
Return on Investment	(14.52)	(9.77)	(5.03)	1.40	3.10	3.75	5.94	4.06	

( ) indicates net losses

District 8 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	1.62	1.90	3.53	2.18	1.81	2.29	1.16	1.50	
Net Fixed Assets to Net Worth (%)	20.69	54.88	47.43	15.40	25.23	30.20	51.68	35.67	
Current Debt to Net Worth (%)	142.44	84.91	33.02	84.44	86.53	78.04	302.93	150.81	
Total Debt to Net Worth (%)	173.48	127.23	62.05	112.82	97.55	120.69	310.37	172.33	
Funded Debt to Working Capital (%)	12.04	54.78	32.71	27.99	14.42	18.51	14.64	20.22	
Net Sales to Net Worth (times)	6.35	5.17	4.79	5.56	5.71	5.94	17.13	9.31	
Net Sales to Working Capital (times)	7.12	6.69	5.71	5.54	8.06	5.87	33.71	12.25	
Net Profit (after taxes) to Net Sales (%)	4.52	(1.76)	0.92	3.21	2.81	2.02	1.77	2.04	
Net Profit (after taxes) to Net Worth (%)	28.71	(9.11)	4.45	17.83	16.11	12.04	30.43	19.07	
Net Profit (after taxes) to Total Assets (%)	10.49	(4.01)	2.43	8.40	8.15	5.45	7.41	6.97	
Net Profit (after taxes) to Working Capital (%)	32.21	(11.80)	5.31	17.82	22.73	11.90	59.87	25.08	
Return on Investment	10.49	(4.00)	2.40	8.39	8.13	5.44	7.39	6.95	

( ) indicates net losses

District 9 Financial Ratios, 1982

	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	District (Weighted)	Insert Your Ratios
Current Ratio (times)	2.33	1.66	2.21	1.89	1.88	1.62	1.72	1.74	
Net Fixed Assets to Net Worth (%)	82.75	31.64	28.80	39.31	21.78	25.96	19.90	23.26	
Current Debt to Net Worth (%)	57.98	183.30	79.92	70.09	95.51	120.95	96.03	97.82	
Total Debt to Net Worth (%)	119.47	216.60	119.77	87.20	108.88	132.37	125.28	122.91	
Funded Debt to Working Capital (%)	76.73	29.70	33.74	11.31	6.98	13.03	10.14	12.18	
Net Sales to Net Worth (times)	4.16	9.36	6.20	4.43	5.57	8.02	5.73	5.96	
Net Sales to Working Capital (times)	5.36	7.65	6.37	7.04	6.57	10.64	8.28	8.17	
Net Profit (after taxes) to Net Sales (%)	(17.06)	2.63	0.44	1.55	(0.06)	0.96	3.21	2.29	
Net Profit (after taxes) to Net Worth (%)	(71.03)	24.65	2.74	6.88	(0.37)	7.71	18.42	13.69	
Net Profit (after taxes) to Total Assets (%)	(32.13)	7.07	1.22	3.49	(0.17)	3.31	8.13	6.09	
Net Profit (after taxes) to Working Capital (%)	(91.58)	20.13	2.81	10.93	(0.44)	10.24	26.63	18.79	
Return on Investment	(32.12)	7.07	1.22	3.48	(0.16)	3.31	8.12	6.07	

( ) indicates net losses

District 10 and Canada Financial Ratios, 1982

	District 10 (Weighted)	Canada (Weighted)	Insert Your Ratios
Current Ratio (times)	1.48	1.60	
Net Fixed Assets to Net Worth (%)	55.56	47.46	
Current Debt to Net Worth (%)	123.39	185.51	
Total Debt to Net Worth (%)	142.55	254.75	
Funded Debt to Working Capital (%)	31.04	12.71	
Net Sales to Net Worth (times)	6.84	8.32	
Net Sales to Working Capital (times)	11.50	7.41	
Net Profit (after taxes) to Net Sales (%)	1.50	2.47	
Net Profit (after taxes) to Net Worth (%)	10.27	20.56	
Net Profit (after taxes) to Total Assets (%)	4.05	5.79	
Net Profit (after taxes) to Working Capital (%)	17.25	18.31	
Return on Investment	4.05	5.79	

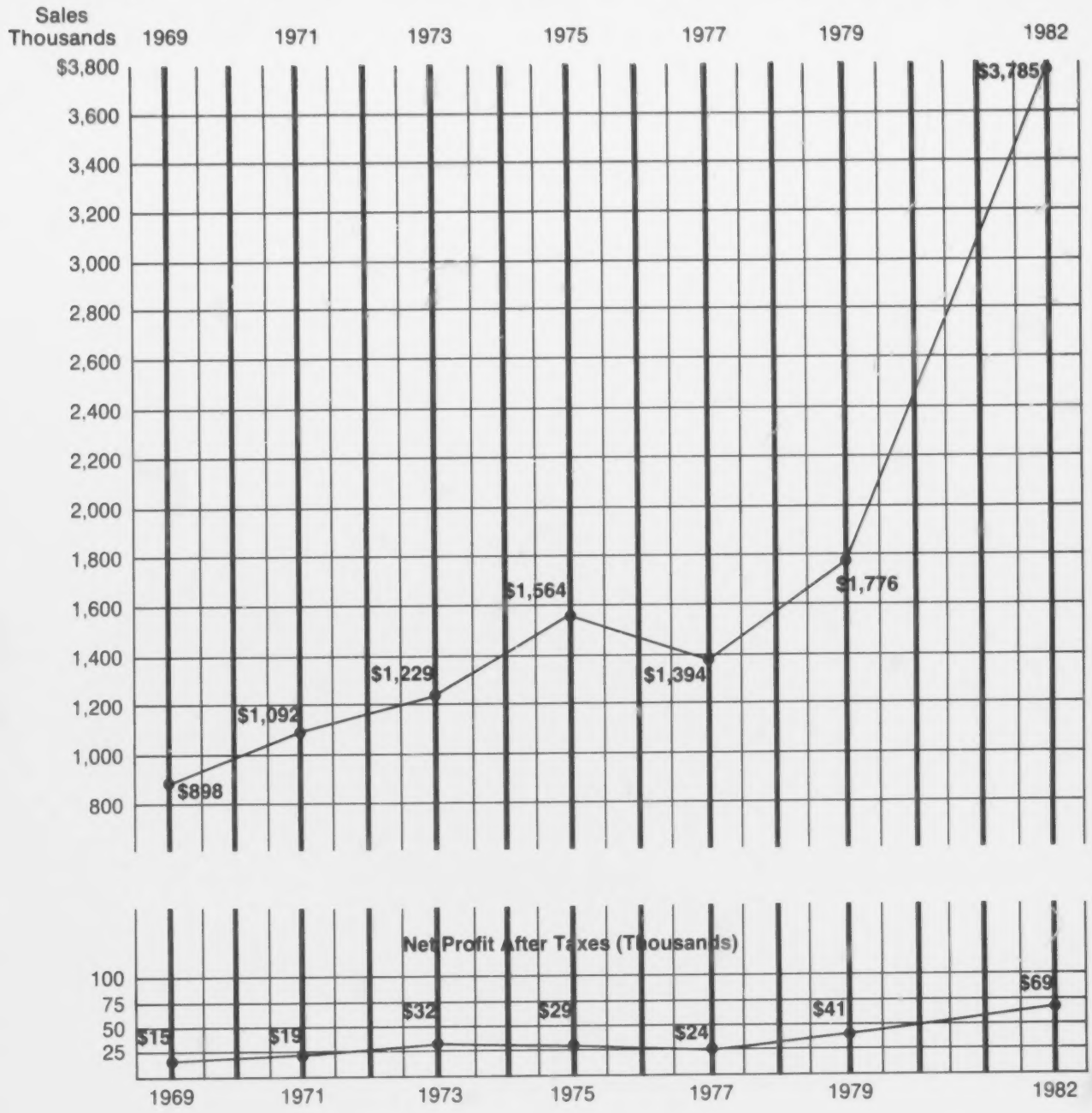
Part II—
income and expense, 1982

The following pages illustrate profit and loss performance for the year of 1982. Contractor organizations can compare their profit and loss performance to their group and district by using the self evaluator on Page 43.

Special attention should be given to the base mix (material and direct labor mix) when making comparisons. See page 17 for base mix data and a base mix schedule for comparison purposes.

NECA's Uniform Chart of Accounts, Index No. 1044, should be referred to for account format and account definitions. A chart of accounts can be obtained by contacting your local NECA chapter office.

Industry Average Sales and Net Profit After Taxes, 1969 to 1982



The Presentation of Prime Cost

The presentation, as illustrated in this report, of an electrical contractor's profit and loss statement should follow the format of an estimate summary. Unless there is a format agreement between estimating and accounting activities as to what cost centers make up prime cost, management information systems for job cost control will generally not hold any real value for effective management decisions.

Cost Centers of Prime Cost

Cost Center	Cost Center	Cost Center
Direct Material	**Direct Labor**	**Direct Job Expenses**

Direct Job Expenses: The following is a listing (not all-inclusive) of *direct job expenses* that may be chargeable to prime costs. In this publication direct job expenses are broken down into two major sub-sections—Payroll taxes, etc. and other direct job expenses.

A. PAYROLL TAXES, ETC.

1. Percentages for taxes and fringe benefits on direct labor payroll: (Labor adder)
   a) NECA Service Charge.
   b) National Electrical Benefit Fund. (NEBF)
   c) Workmen's compensation.
   d) Public, employers and products liability insurance.
   e) Federal old age and unemployment insurance. (FICA, FUTA)
   f) State unemployment insurance.
   g) Pension, welfare, vacation and other assessments.

B. OTHER DIRECT JOB EXPENSES

2. Permits, inspection fees and special licenses.
3. Travel expenses.
4. Out-of-town expenses (room and board).
5. Subcontract costs.
6. Equipment rental—specific job use.
7. Fire insurance on material and equipment and special insurance needs, when required.
8. Performance and payment bonds, when required.
9. Depreciation and consumption of tools on the job.
10. Job engineering and supervision.
11. Working drawings, in-place drawings required by the job.
12. Job truck—including driver's wages; depreciation; and operating costs.
13. Transportation of men to and from job site.
14. Freight and drayage other than direct shipment charges.
15. Storage and stock man; purchasing and procurement; expediting.
16. Job field office expenses.
17. Estimating changes in the job.
18. Energy charge: temporary light and power used on the job.
19. Interest on borrowed money to finance the job.
20. Reserve for contingency and guarantee of the job.

Base Mix—1982
(Material-Labor Ratios)

The base mix schedule below illustrates the material/labor base mix calculations within prime cost. Sales and operating profit before taxes are also shown for your analysis. Compare your facts to the applicable tables. The material/labor base mix is a critical management control point in the construction industry. You can determine the group in district base mix ratios by extracting the facts from the detailed district information that follows.

BASE MIX RATIO CALCULATIONS ARE EXPLAINED BELOW

BASE MIX COMPARATIVE SCHEDULE:

	1982 Operation Overhead		1982 Your Facts	
Sales	$	%	$	%
Base mix:				
Material	$		$	
Direct Labor	$		$	
Base mix totals	$	100	$	100
Operating profit before taxes	$		$	
% profit on sales		%		%

Base mix ratio calculation:

$$\frac{\text{divide Material}}{\text{by Base Mix Total}} = \%\text{ of material to base mix total}$$

$$\frac{\text{divide Direct Labor}}{\text{by Base Mix Total}} = \%\text{ of direct labor to base mix total}$$

Base Mix Analysis by Direct Labor Payroll Groups, 1982

	Group 1	Mix %	Group 2	Mix %	Group 3	Mix %	Group 4	Mix %
Sales	$329,831		$610,214		$954,643		$1,460,763	
Base Mix:								
Material	137,670	67.0	227,666	59.0	336,042	56.0	543,787	57.0
Direct Labor	68,816	33.0	160,264	41.0	259,343	44.0	402,588	43.0
Base Mix Totals	206,486	100.0	387,930	100.0	595,385	100.0	946,375	100.0
Operating Profit Before Taxes	(8,059)		5,294		38,225		28,408	
% Profit on Sales	(2.44)%		0.69%		2.73%		1.45%	

	Group 5	Mix %	Group 6	Mix %	Group 7	Mix %	National Average	Mix %
Sales	$2,377,762		$4,506,788		$14,919,555		$3,784,756	
Base Mix:								
Material	892,762	62.0	1,630,430	55.0	4,920,104	49.0	1,385,149	54.0
Direct Labor	699,912	38.0	1,356,544	45.0	5,075,223	51.0	1,189,416	46.0
Base Mix Totals	1,592,674	100.0	2,986,974	100.0	9,995,327	100.0	2,574,565	100.0
Operating Profit Before Taxes	37,925		114,980		608,711		124,202	
% Profit on Sales	1.09%		1.42%		2.06%		1.8%	

Summary of Income and Expense, 1982

By Direct Labor Payroll Groups

	Group 1 Annual Labor Payroll Under $100,000		Group 2 Annual Labor Payroll $100,001 to $200,000		Group 3 Annual Labor Payroll $200,001 to $300,000		Group 4 Annual Labor Payroll $300,001 to $500,000		Group 5 Annual Labor Payroll $500,001 to $1,000,000	
	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales
Sales	$329,831	100.00	$610,214	100.00	$954,643	100.00	$1,460,763	100.00	$2,377,762	100.00
Prime Cost:										
Material	137,670	41.74	227,666	37.31	336,042	35.20	543,787	37.23	892,762	37.55
Direct Labor	68,816	20.86	160,264	26.26	259,343	27.17	402,588	27.56	699,912	29.44
Payroll Taxes, etc.	15,957	4.84	25,084	4.11	50,532	5.29	76,036	5.21	165,401	6.96
Other Dir. Job Exp.	12,164	3.69	23,743	3.89	42,815	4.48	78,235	5.36	119,615	5.03
Total Prime Cost	234,607	71.13	436,757	71.57	688,732	72.14	1,100,646	75.36	1,877,690	78.98
Gross Profit	95,224	28.87	173,457	28.43	265,911	27.86	360,117	24.64	500,072	21.02
Overhead	103,283	31.31	168,163	27.55	227,686	23.86	331,709	22.70	462,147	19.43
Operating Profit	(8,059)	(2.44)	5,294	0.88	38,225	4.00	28,408	1.94	37,925	1.59
Income Taxes	0	0.00	1,164	0.19	12,112	1.27	7,204	0.49	11,962	0.50
Net Profit or (Loss)	(8,059)	(2.44)	4,130	0.69	26,113	2.73	21,204	1.45	25,963	1.09

Summary of Overhead Expenses, 1982

	Group 1 Annual Labor Payroll Under $100,000		Group 2 Annual Labor Payroll $100,001 to $200,000		Group 3 Annual Labor Payroll $200,001 to $300,000		Group 4 Annual Labor Payroll $300,001 to $500,000		Group 5 Annual Labor Payroll $500,001 to $1,000,000	
	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales
Administrative Travel, Entertainment and Customer Relations	1,923	0.58	2,631	0.43	5,807	0.61	6,319	0.43	9,964	0.42
Advertising	2,008	0.61	1,756	0.29	2,797	0.29	2,802	0.19	2,920	0.12
Auto & Truck Expense	8,090	2.45	12,509	2.05	13,392	1.40	19,762	1.35	28,148	1.18
Bad Debts	1,238	0.38	2,149	0.35	2,249	0.24	4,283	0.29	6,623	0.28
Charitable Contributions	338	0.10	476	0.08	692	0.07	695	0.05	998	0.04
Depreciation & Amortization	6,976	2.12	10,183	1.67	9,842	1.03	17,457	1.20	21,799	0.92
Dues & Subscriptions	1,254	0.38	2,182	0.36	2,568	0.27	2,661	0.18	3,937	0.17
Freight & Express	119	0.04	173	0.03	314	0.03	258	0.02	337	0.01
Heat, Light & Water	1,788	0.54	2,404	0.39	3,896	0.41	3,202	0.22	5,200	0.22
Insurance	5,327	1.62	9,240	1.51	13,676	1.43	15,718	1.08	20,637	0.87
Interest	4,539	1.38	5,983	0.98	8,951	0.94	11,105	0.76	11,440	0.48
Legal & Accounting	2,556	0.77	3,761	0.62	5,758	0.60	6,862	0.47	9,507	0.40
Employee Benefits	3,734	1.13	5,503	0.90	9,984	1.05	8,570	0.59	15,544	0.65
Pension & Profit Sharing	1,663	0.50	5,249	0.86	4,822	0.51	13,909	0.95	17,296	0.73
Office Supplies & Expense	2,422	0.73	3,384	0.55	4,354	0.46	7,214	0.49	8,861	0.37
Rent	6,079	1.84	7,464	1.22	8,701	0.91	9,957	0.68	15,899	0.67
Repair & Maintenance	1,034	0.31	1,674	0.27	2,251	0.24	4,886	0.33	5,003	0.21
Plans, Bid Bond Expense	218	0.07	1,252	0.21	1,651	0.17	1,671	0.11	4,107	0.17
Salaries & Wages	39,585	12.00	68,497	11.23	98,058	10.27	153.278	10.49	222,579	9.36
Small Tools & Shop Expense	973	0.29	1,701	0.28	2,437	0.26	3,680	0.25	4,294	0.18
Taxes & Licenses	2,372	0.72	4,209	0.69	6,365	0.67	9,342	0.64	8,605	0.36
Taxes, Payroll	3,392	1.03	7,455	1.22	8,443	0.88	11,254	0.77	18,808	0.79
Telephone Expenses	2,068	0.63	3,263	0.53	4,487	0.47	5,064	0.35	6,910	0.29
All Other	3,587	1.09	5,065	0.83	6,191	0.65	11,760	0.81	12,731	0.54
Totals	103,283	31.31	168,163	27.55	227,686	23.86	331,709	22.70	462,147	19.43

Group 6 Annual Labor Payroll $1,000,001 to $2,000,000		Group 7 Annual Labor Payroll Over $2,000,000		Industry Weighted Average		Insert Your Figures		Comments
Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Dollars	% Sales	
$4,506,788	100.00	$14,919,555	100.00	$3,784,756	100.00			
1,630,430	36.18	4,920,104	32.98	1,385,149	36.60			
1,356,544	30.10	5,075,223	34.02	1,189,416	31.43			
356,804	7.92	1,171,195	7.85	274,072	7.24			
244,508	5.43	1,141,246	7.65	228,041	6.03			
3,588,286	79.63	12,307,768	82.50	3,076,678	81.30			
918,502	20.37	2,611,787	17.50	708,078	18.70			
803,522	17.83	2,003,076	13.45	583,876	15.44			
114,980	2.54	608,711	4.05	124,202	3.26			
50,490	1.12	297,355	1.99	55,101	1.46			
64,490	1.42	311,356	2.06	69,101	1.80			

Group 6 Annual Labor Payroll $1,000,001 to $2,000,000		Group 7 Annual Labor Payroll Over $2,000,000		Industry Weighted Average		Insert Your Figures		Comments
Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Dollars	% Sales	
18,691	0.41	54,690	0.37	13,835	0.37			
4,346	0.10	14,358	0.10	4,458	0.12			
45,102	1.00	91,547	0.61	32,829	0.87			
9,917	0.22	22,704	0.15	7,637	0.20			
3,334	0.07	8,334	0.06	2,069	0.05			
40,780	0.90	91,812	0.62	28,173	0.74			
5,115	0.11	10,150	0.07	4,140	0.11			
441	0.01	1,882	0.01	475	0.01			
11,069	0.25	24,906	0.17	7,052	0.19			
22,541	0.50	49,492	0.33	19,126	0.51			
23,925	0.53	69,015	0.46	20,640	0.55			
19,993	0.44	50,243	0.34	13,237	0.35			
23,790	0.53	65,123	0.44	18,442	0.49			
32,324	0.72	108,814	0.73	24,608	0.65			
17,808	0.40	48,884	0.33	13,134	0.35			
20,026	0.44	50,714	0.34	17,285	0.46			
14,376	0.32	30,956	0.21	8,436	0.22			
4,644	0.10	6,349	0.04	2,983	0.08			
382,534	8.49	970,012	6.50	277,178	7.32			
12,117	0.27	26,944	0.18	7,397	0.20			
14,279	0.32	47,077	0.32	12,294	0.32			
35,404	0.79	77,591	0.52	20,880	0.55			
12,471	0.28	33,766	0.23	10,097	0.27			
28,495	0.63	47,713	0.32	17,471	0.46			
803,522	17.83	2,003,076	13.45	583,876	15.44			

income and expense summaries by geographical districts and by direct labor payroll groups

The following data is reported by geographical districts and by direct labor payroll groups within districts for 1982.

For your convenience a "Self-Evaluator" can be found on Page 43. This summary document will be of help to compare your Profit and Loss information with your District/Group performance.

DISTRICT 1

Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	387,529	100.00	130.54	488.29	467,297	100.00	129.97	308.28	1,043,319	100.00	183.38	442.29
Prime Cost: Material	181,590	46.86	61.17	228.81	169,272	36.22	47.08	111.67	265,616	25.46	46.69	112.60
Direct Labor	79,364	20.48	26.73	100.00	151,583	32.44	42.16	100.00	235,888	22.61	41.46	100.00
Payroll Taxes, etc.	27,465	7.09	9.25	34.61	31,340	6.71	8.72	20.68	39,999	3.83	7.03	16.96
Other Dir. Job Exp.	8,441	2.18	2.84	10.64	7,344	1.57	2.04	4.84	27,422	2.63	4.82	11.63
Total Prime Cost	296,860	76.61	100.00	374.06	359,539	76.94	100.00	237.19	568,925	54.53	100.00	241.19
Gross Profit	90,669	23.39	30.55	114.13	107,758	23.06	29.97	71.09	474,394	45.47	83.38	201.10
Overhead	80,054	20.65	26.97	100.84	83,349	17.82	23.18	55.00	182,585	17.51	32.08	77.41
Operating Profit	10,615	2.74	3.58	13.39	24,409	5.24	6.79	16.09	291,809	27.96	51.30	123.69
Income Taxes	2,335	0.60	0.79	2.94	5,369	1.15	1.49	3.54	138,904	13.31	24.42	58.89
Net Profit or (Loss)	8,280	2.14	2.79	10.45	19,040	4.09	5.30	12.55	152,905	14.65	26.88	64.80

DISTRICT 1

Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	1,121	0.29	0.38	1.41	1,678	0.36	0.47	1.11	13,104	1.26	2.30	5.56
Advertising	184	0.05	0.06	0.23	599	0.13	0.17	0.40	919	0.09	0.16	0.39
Auto & Truck Expense	6,249	1.61	2.11	7.87	6,541	1.40	1.82	4.32	12,998	1.25	2.28	5.51
Bad Debts	38	0.01	0.01	0.05	2,500	0.53	0.70	1.65	1,167	0.11	0.21	0.49
Charitable Contributions	247	0.06	0.08	0.31	500	0.11	0.14	0.33	400	0.04	0.07	0.17
Depreciation & Amortization	4,630	1.19	1.56	5.83	2,122	0.45	0.59	1.40	7,443	0.71	1.31	3.16
Dues & Subscriptions	916	0.24	0.31	1.15	784	0.17	0.22	0.52	1,749	0.17	0.31	0.74
Freight & Express	0	0.00	0.00	0.00	0	0.00	0.00	0.00	40	0.00	0.01	0.02
Heat, Light & Water	2,718	0.70	0.92	3.42	613	0.13	0.17	0.40	3,389	0.32	0.60	1.44
Insurance	4,173	1.08	1.41	5.26	6,190	1.32	1.72	4.08	17,235	1.65	3.03	7.31
Interest	836	0.22	0.28	1.05	2,821	0.60	0.78	1.86	5,819	0.56	1.02	2.47
Legal & Accounting	2,177	0.56	0.73	2.74	1,743	0.37	0.48	1.15	2,302	0.22	0.40	0.98
Employee Benefits	2,486	0.64	0.84	3.13	0	0.00	0.00	0.00	3,339	0.32	0.59	1.42
Pension & Profit Cont.	1,513	0.39	0.51	1.91	0	0.00	0.00	0.00	14,683	1.41	2.58	6.22
Office Supplies & Expense	1,776	0.46	0.60	2.24	783	0.17	0.22	0.52	4,726	0.45	0.83	2.00
Rent	5,415	1.40	1.82	6.82	2,400	0.51	0.67	1.58	4,911	0.47	0.86	2.08
Repair & Maintenance	363	0.09	0.12	0.46	0	0.00	0.00	0.00	2,043	0.20	0.36	0.87
Plan Bid Bond	1,372	0.35	0.46	1.73	1,500	0.32	0.42	0.99	4,102	0.39	0.72	1.74
Salaries & Wages	39,418	10.17	13.28	49.67	48,693	10.42	13.54	32.12	62,025	5.94	10.90	26.29
Small Tools & Shop Expense	927	0.24	0.31	1.17	804	0.17	0.22	0.53	930	0.09	0.16	0.39
Taxes & Licenses	328	0.08	0.11	0.41	296	0.06	0.08	0.20	2,557	0.25	0.45	1.08
Taxes, Payroll	1,480	0.38	0.50	1.86	1,332	0.29	0.37	0.88	7,075	0.68	1.24	3.00
Telephone Expenses	1,432	0.37	0.48	1.80	1,450	0.31	0.40	0.96	4,439	0.43	0.78	1.88
All Other	255	0.07	0.09	0.32	0	0.00	0.00	0.00	5,190	0.50	0.91	2.20
Total Overhead	80,054	20.65	26.97	100.84	83,349	17.82	23.18	55.00	182,585	17.51	32.08	77.41

DISTRICT 1

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 1 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,520,976	100.00	138.72	385.59	2,369,279	100.00	127.86	328.32	4,931,687	100.00	123.88	331.07	9,117,679	100.00	121.41	309.38	2,915,186	100.00	126.55	328.75
529,250	34.80	48.27	134.17	834,843	35.24	45.05	115.69	1,836,808	37.25	46.14	123.31	2,884,504	31.64	38.41	97.88	982,732	33.71	42.66	110.82
394,456	25.93	35.98	100.00	721,648	30.46	38.95	100.00	1,489,626	30.21	37.42	100.00	2,947,046	32.32	39.24	100.00	886,749	30.42	38.49	100.00
100,200	6.59	9.14	25.40	216,800	9.15	11.70	30.04	502,372	10.19	12.62	33.72	835,255	9.16	11.12	28.34	257,688	8.84	11.19	29.06
72,552	4.77	6.62	18.39	79,687	3.36	4.30	11.04	152,126	3.08	3.82	10.21	842,784	9.24	11.22	28.60	176,447	6.05	7.66	19.90
1,096,458	72.09	100.00	277.96	1,852,978	78.21	100.00	256.77	3,980,932	80.73	100.00	267.24	7,509,589	82.36	100.00	254.82	2,303,616	79.02	100.00	259.78
424,518	27.91	38.71	107.63	516,301	21.79	27.86	71.55	950,755	19.27	23.88	63.83	1,608,090	17.64	21.42	54.56	611,570	20.98	26.55	68.97
392,566	25.83	35.81	99.51	411,856	17.37	22.22	57.07	716,084	14.53	17.98	48.09	1,122,803	12.29	14.93	38.12	442,604	15.18	19.24	49.93
31,352	2.08	2.90	8.12	104,445	4.42	5.64	14.48	234,671	4.74	5.90	15.74	485,287	5.35	6.49	16.44	168,966	5.80	7.31	19.04
8,976	0.59	0.82	2.28	45,222	1.91	2.44	6.27	110,335	2.24	2.77	7.41	235,643	2.58	3.14	8.00	77,483	2.66	3.36	8.74
22,976	1.49	2.08	5.84	59,223	2.51	3.20	8.21	124,336	2.50	3.13	8.33	249,644	2.77	3.35	8.44	91,483	3.14	3.95	10.30

DISTRICT 1

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 1 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
7,683	0.51	0.70	1.95	14,840	0.63	0.80	2.06	19,486	0.40	0.49	1.31	40,276	0.44	0.54	1.37	14,592	0.50	0.63	1.65
3,860	0.25	0.35	0.98	2,606	0.11	0.14	0.36	1,612	0.03	0.04	0.11	6,302	0.07	0.08	0.21	2,471	0.08	0.11	0.28
18,710	1.23	1.71	4.74	27,285	1.15	1.47	3.78	32,364	0.66	0.81	2.17	48,250	0.53	0.64	1.64	22,786	0.78	0.99	2.57
3,253	0.21	0.30	0.82	1,594	0.07	0.09	0.22	12,153	0.25	0.31	0.82	10,648	0.12	0.14	0.36	4,383	0.15	0.19	0.49
197	0.01	0.02	0.05	1,045	0.04	0.06	0.14	6,932	0.14	0.17	0.47	6,685	0.07	0.09	0.23	2,237	0.08	0.10	0.25
23,724	1.56	2.16	6.01	23,182	0.98	1.25	3.21	26,043	0.53	0.65	1.75	39,790	0.44	0.53	1.35	19,253	0.66	0.84	2.17
2,061	0.14	0.19	0.52	3,233	0.14	0.17	0.45	6,372	0.13	0.16	0.43	8,397	0.09	0.11	0.28	3,437	0.12	0.15	0.39
1,171	0.08	0.11	0.30	111	0.00	0.01	0.02	183	0.00	0.00	0.01	0	0.00	0.00	0.00	232	0.01	0.01	0.03
5,810	0.38	0.53	1.47	5,140	0.22	0.28	0.71	19,531	0.40	0.49	1.31	13,833	0.15	0.18	0.47	7,258	0.25	0.32	0.82
16,674	1.10	1.52	4.23	26,609	1.12	1.44	3.69	29,826	0.58	0.72	1.94	29,142	0.32	0.39	0.99	19,319	0.66	0.84	2.18
10,449	0.69	0.95	2.65	9,925	0.42	0.54	1.38	37,967	0.77	0.95	2.55	11,316	0.12	0.15	0.38	11,232	0.39	0.49	1.27
6,259	0.41	0.57	1.59	7,447	0.31	0.40	1.03	21,952	0.45	0.55	1.47	29,424	0.32	0.39	1.00	10,334	0.35	0.45	1.17
16,285	1.07	1.49	4.13	16,368	0.69	0.88	2.27	16,296	0.33	0.41	1.09	25,813	0.28	0.34	0.88	12,397	0.43	0.54	1.40
30,096	1.98	2.74	7.63	9,890	0.42	0.53	1.37	20,938	0.42	0.53	1.41	48,559	0.53	0.65	1.65	18,550	0.64	0.81	2.09
13,500	0.89	1.23	3.42	10,444	0.44	0.56	1.45	21,653	0.44	0.54	1.45	21,416	0.23	0.29	0.73	10,987	0.38	0.48	1.24
6,320	0.42	0.58	1.60	15,400	0.65	0.83	2.13	17,062	0.35	0.43	1.15	27,217	0.30	0.36	0.92	11,799	0.40	0.51	1.33
1,779	0.12	0.16	0.45	7,830	0.33	0.42	1.09	13,380	0.27	0.34	0.90	15,673	0.17	0.21	0.53	6,141	0.21	0.27	0.69
5,562	0.37	0.51	1.41	290	0.01	0.02	0.04	9,601	0.19	0.24	0.64	2,910	0.03	0.04	0.10	3,433	0.12	0.15	0.39
152,471	10.02	13.91	38.65	184,593	7.79	9.96	25.58	294,047	5.96	7.39	19.74	574,710	6.30	7.65	19.50	201,197	6.90	8.73	22.69
1,211	0.08	0.11	0.31	4,116	0.17	0.22	0.57	9,150	0.19	0.23	0.61	7,832	0.09	0.10	0.27	3,643	0.12	0.16	0.41
13,314	0.88	1.21	3.38	2,125	0.09	0.11	0.29	2,634	0.05	0.07	0.18	20,230	0.22	0.27	0.69	6,230	0.21	0.27	0.70
23,012	1.51	2.10	5.83	21,309	0.90	1.15	2.95	42,678	0.87	1.07	2.87	55,894	0.61	0.74	1.90	22,710	0.78	0.99	2.56
5,660	0.37	0.52	1.43	7,156	0.30	0.39	0.99	12,763	0.26	0.32	0.86	14,627	0.16	0.19	0.50	6,995	0.24	0.30	0.79
23,505	1.55	2.14	5.96	9,318	0.39	0.50	1.29	42,461	0.86	1.07	2.85	63,859	0.70	0.85	2.17	20,988	0.72	0.91	2.37
392,566	25.83	35.81	99.51	411,856	17.37	22.22	57.07	716,084	14.53	17.98	48.09	1,122,803	12.29	14.93	38.12	442,604	15.18	19.24	49.93

DISTRICT 2
Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	337,345	100.00	147.47	340.60	477,238	100.00	138.84	323.61	991,567	100.00	128.77	381.65
Prime Cost: Material	104,992	31.12	45.90	106.01	154,961	32.47	45.08	105.08	402,415	40.58	52.26	154.89
Direct Labor	99,043	29.36	43.30	100.00	147,474	30.90	42.90	100.00	259,813	26.20	33.74	100.00
Payroll Taxes, etc.	14,880	4.41	6.50	15.02	36,987	7.75	10.76	25.08	78,943	7.96	10.25	30.38
Other Dir. Job Exp.	9,834	2.92	4.30	9.93	4,314	0.90	1.26	2.93	28,872	2.91	3.75	11.11
Total Prime Cost	228,749	67.81	100.00	230.96	343,736	72.02	100.00	233.09	770,043	77.65	100.00	296.38
Gross Profit	108,596	32.19	47.47	109.64	133,502	27.98	38.84	90.52	221,524	22.35	28.77	85.27
Overhead	78,679	23.33	34.40	79.45	147,919	30.99	43.05	100.29	230,375	23.25	29.92	88.67
Operating Profit	29,917	8.86	13.07	30.19	(14,417)	(3.01)	(4.21)	(9.77)	(8,851)	(0.90)	(1.15)	(3.40)
Income Taxes	7,958	2.36	3.48	8.03	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Net Profit or (Loss)	21,959	6.50	9.59	22.16	(14,417)	(3.01)	(4.21)	(9.77)	(8,851)	(0.90)	(1.15)	(3.40)

DISTRICT 2
Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	96	0.03	0.04	0.10	2,842	0.60	0.83	1.93	2,883	0.29	0.37	1.11
Advertising	536	0.16	0.23	0.54	1,625	0.34	0.47	1.10	2,038	0.21	0.26	0.78
Auto & Truck Expense	5,418	1.61	2.37	5.47	12,466	2.61	3.63	8.45	12,520	1.26	1.63	4.82
Bad Debts	989	0.29	0.43	1.00	4,433	0.93	1.29	3.01	1,783	0.18	0.23	0.69
Charitable Contributions	0	0.00	0.00	0.00	373	0.08	0.11	0.25	786	0.08	0.10	0.30
Depreciation & Amortization	2,612	0.77	1.14	2.64	9,585	2.01	2.79	6.50	8,508	0.86	1.10	3.27
Dues & Subscriptions	477	0.14	0.21	0.48	2,281	0.48	0.66	1.55	2,059	0.21	0.27	0.79
Freight & Express	85	0.03	0.04	0.09	163	0.03	0.05	0.11	304	0.03	0.04	0.12
Heat, Light & Water	2,257	0.67	0.99	2.28	4,021	0.84	1.17	2.73	3,764	0.38	0.49	1.45
Insurance	5,708	1.69	2.50	5.76	6,684	1.40	1.94	4.53	12,156	1.23	1.58	4.68
Interest	5,309	1.57	2.32	5.36	7,552	1.58	2.20	5.12	16,046	1.62	2.08	6.18
Legal & Accounting	1,666	0.49	0.73	1.68	3,506	0.73	1.02	2.38	12,144	1.22	1.58	4.67
Employee Benefits	3,433	1.02	1.50	3.47	6,828	1.43	1.99	4.63	11,896	1.20	1.54	4.58
Pension & Profit Cont.	0	0.00	0.00	0.00	166	0.03	0.05	0.11	573	0.06	0.07	0.22
Office Supplies & Expense	841	0.25	0.37	0.85	2,467	0.52	0.72	1.67	3,517	0.35	0.46	1.35
Rent	2,565	0.76	1.12	2.59	4,720	0.99	1.37	3.20	9,909	1.00	1.29	3.81
Repair & Maintenance	1,082	0.32	0.47	1.09	1,274	0.27	0.37	0.86	3,235	0.33	0.42	1.25
Plan Bid Bond	404	0.12	0.18	0.41	418	0.09	0.12	0.28	5,021	0.51	0.65	1.93
Salaries & Wages	23,772	7.05	10.39	24.00	47,213	9.89	13.74	32.01	92,614	9.34	12.03	35.65
Small Tools & Shop Expense	1,149	0.34	0.50	1.16	3,057	0.64	0.89	2.07	3,216	0.32	0.42	1.24
Taxes & Licenses	6,029	1.79	2.64	6.09	8,243	1.73	2.40	5.59	6,206	0.63	0.81	2.39
Taxes, Payroll	2,962	0.88	1.29	2.99	4,024	0.84	1.17	2.73	10,897	1.10	1.42	4.19
Telephone Expenses	973	0.29	0.43	0.98	3,403	0.71	0.99	2.31	4,172	0.42	0.54	1.61
All Other	10,316	3.06	4.51	10.42	10,578	2.22	3.08	7.17	4,128	0.42	0.54	1.59
Total Overhead	78,679	23.33	34.40	79.45	147,919	30.99	43.05	100.29	230,375	23.25	29.92	88.67

DISTRICT 2

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 2 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,368,478	100.00	131.57	357.23	2,162,322	100.00	131.71	311.16	3,951,472	100.00	122.21	298.35	15,567,227	100.00	120.54	254.23	3,699,738	100.00	123.40	275.51
469,705	34.32	45.16	122.61	710,935	32.88	43.30	102.30	1,337,596	33.85	41.37	100.99	4,543,094	29.18	35.18	74.19	1,148,330	31.04	38.30	85.51
383,083	27.99	36.83	100.00	694,929	32.14	42.33	100.00	1,324,450	33.52	40.96	100.00	6,123,333	39.33	47.41	100.00	1,342,864	36.30	44.79	100.00
91,471	6.68	8.79	23.88	143,006	6.61	8.71	20.58	334,361	8.46	10.34	25.25	785,287	5.04	6.08	12.82	219,968	5.95	7.34	16.38
95,872	7.01	9.22	25.03	92,908	4.30	5.66	13.37	236,995	6.00	7.33	17.39	1,463,184	9.40	11.33	23.90	286,902	7.75	9.57	21.36
1,040,131	76.00	100.00	271.52	1,641,778	75.93	100.00	236.25	3,233,402	81.83	100.00	244.13	12,914,898	82.95	100.00	210.91	2,998,064	81.04	100.00	223.25
328,347	24.00	31.57	85.71	520,544	24.07	31.71	74.91	718,070	18.17	22.21	54.22	2,652,329	17.05	20.54	43.32	701,674	18.96	23.40	52.26
296,265	21.65	28.47	77.34	489,457	22.64	29.82	70.44	656,547	16.61	20.27	49.55	2,035,996	13.06	15.76	33.24	589,182	15.94	19.64	43.87
32,082	2.35	3.10	8.37	31,087	1.43	1.89	4.47	61,523	1.56	1.94	4.67	616,333	3.99	4.78	10.08	112,492	3.02	3.76	8.39
9,041	0.66	0.87	2.36	8,543	0.40	0.52	1.23	23,761	0.60	0.73	1.79	301,166	1.93	2.33	4.92	49,246	1.33	1.64	3.67
23,041	1.69	2.23	6.01	22,544	1.03	1.37	3.24	37,762	0.96	1.21	2.88	315,167	2.06	2.45	5.16	63,246	1.69	2.12	4.72

DISTRICT 2

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 2 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
5,090	0.37	0.49	1.33	6,675	0.31	0.41	0.96	15,354	0.39	0.47	1.16	59,805	0.38	0.46	0.98	13,777	0.37	0.46	1.03
1,813	0.13	0.17	0.47	2,408	0.11	0.15	0.35	2,631	0.07	0.08	0.20	23,598	0.15	0.18	0.39	5,136	0.14	0.17	0.38
14,921	1.09	1.43	3.89	19,729	0.91	1.20	2.84	23,005	0.58	0.71	1.74	61,402	0.39	0.48	1.00	22,256	0.60	0.74	1.66
1,549	0.11	0.15	0.40	8,305	0.38	0.51	1.20	9,963	0.25	0.31	0.75	15,601	0.10	0.12	0.25	6,393	0.17	0.21	0.48
654	0.05	0.06	0.17	761	0.04	0.05	0.11	1,517	0.04	0.05	0.11	13,542	0.09	0.10	0.22	2,617	0.07	0.09	0.19
16,582	1.21	1.59	4.33	20,036	0.93	1.22	2.88	36,673	0.93	1.13	2.77	105,977	0.68	0.82	1.73	29,642	0.80	0.99	2.21
2,548	0.19	0.24	0.67	4,036	0.19	0.25	0.58	4,259	0.11	0.13	0.32	11,212	0.07	0.09	0.18	4,033	0.11	0.13	0.30
374	0.03	0.04	0.10	549	0.03	0.03	0.08	534	0.01	0.02	0.04	2,640	0.02	0.02	0.04	696	0.02	0.02	0.05
3,899	0.28	0.37	1.02	6,584	0.30	0.40	0.95	8,522	0.22	0.26	0.64	22,420	0.14	0.17	0.37	7,629	0.21	0.25	0.57
11,330	0.83	1.09	2.96	31,759	1.47	1.93	4.57	17,730	0.45	0.55	1.34	49,791	0.32	0.39	0.81	20,966	0.57	0.70	1.56
4,090	0.30	0.39	1.07	9,175	0.42	0.56	1.32	13,221	0.33	0.41	1.00	94,222	0.61	0.73	1.54	21,813	0.59	0.73	1.62
7,325	0.54	0.70	1.91	10,536	0.49	0.64	1.52	18,315	0.46	0.57	1.38	50,014	0.32	0.39	0.82	15,239	0.41	0.51	1.13
8,019	0.59	0.77	2.09	19,969	0.92	1.22	2.87	34,033	0.86	1.05	2.57	52,812	0.34	0.41	0.86	20,221	0.55	0.67	1.51
21,294	1.56	2.05	5.56	19,702	0.91	1.20	2.84	17,569	0.44	0.54	1.33	142,273	0.91	1.10	2.32	30,794	0.83	1.03	2.29
4,484	0.33	0.43	1.17	7,048	0.33	0.43	1.01	14,589	0.37	0.45	1.10	58,588	0.38	0.45	0.96	13,570	0.37	0.45	1.01
14,846	1.08	1.43	3.88	14,225	0.66	0.87	2.05	12,986	0.33	0.40	0.98	60,209	0.39	0.47	0.98	17,976	0.49	0.60	1.34
3,918	0.29	0.38	1.02	4,549	0.21	0.28	0.65	6,932	0.18	0.21	0.52	20,951	0.13	0.16	0.34	6,251	0.17	0.21	0.47
2,176	0.16	0.21	0.57	11,069	0.51	0.67	1.59	1,700	0.04	0.05	0.13	14,613	0.09	0.11	0.24	5,709	0.15	0.19	0.43
123,229	9.00	11.85	32.17	218,857	10.12	13.33	31.49	296,982	7.52	9.18	22.42	935,951	6.01	7.25	15.28	261,233	7.06	8.71	19.45
1,956	0.14	0.19	0.51	5,534	0.26	0.34	0.80	9,050	0.23	0.28	0.68	20,212	0.13	0.16	0.33	6,498	0.18	0.22	0.48
12,075	0.88	1.16	3.15	8,945	0.41	0.54	1.29	18,842	0.48	0.58	1.42	40,917	0.26	0.32	0.67	14,677	0.40	0.49	1.09
14,141	1.03	1.36	3.69	24,412	1.13	1.49	3.51	47,589	1.20	1.47	3.59	74,083	0.48	0.57	1.21	26,480	0.72	0.88	1.97
3,976	0.29	0.38	1.04	6,611	0.31	0.40	0.95	10,780	0.27	0.33	0.81	29,854	0.19	0.23	0.49	8,850	0.24	0.30	0.66
15,976	1.17	1.54	4.17	27,983	1.29	1.70	4.03	33,771	0.85	1.04	2.55	75,309	0.48	0.58	1.23	26,726	0.72	0.89	1.99
296,265	21.65	28.47	77.34	489,457	22.64	29.82	70.44	656,547	16.61	20.27	49.55	2,035,996	13.06	15.76	33.24	589,182	15.94	19.64	43.87

DISTRICT 3
Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	286,671	100.00	134.34	505.41	893,450	100.00	140.22	411.18	927,376	100.00	138.02	384.94
Prime Cost: Material	133,980	46.74	62.78	236.21	382,430	42.80	60.02	176.00	347,913	37.52	51.78	144.41
Direct Labor	56,721	19.79	26.58	100.00	217,287	24.32	34.10	100.00	240,913	25.98	35.85	100.00
Payroll Taxes, etc.	2,673	0.93	1.25	4.71	9,687	1.08	1.52	4.46	47,828	5.16	7.12	19.85
Other Dir. Job Exp.	20,023	6.98	9.38	35.30	27,788	3.11	4.36	12.79	35,257	3.80	5.25	14.63
Total Prime Cost	213,397	74.44	100.00	376.22	637,192	71.31	100.00	293.25	671,911	72.46	100.00	278.89
Gross Profit	73,274	25.56	34.35	129.19	256,258	28.69	40.22	117.93	255,465	27.54	38.02	106.05
Overhead	91,623	31.96	42.93	161.53	225,946	25.27	35.47	103.99	229,871	24.80	34.20	95.42
Operating Profit	(18,349)	(6.40)	(8.58)	(32.34)	30,312	3.42	4.75	13.94	25,594	2.74	3.82	10.63
Income Taxes	0	0.00	0.00	0.00	8,156	0.91	1.28	3.75	5,797	0.63	0.86	2.41
Net Profit or (Loss)	(18,349)	(6.40)	(8.58)	(32.34)	22,156	2.51	3.47	10.19	19,797	2.11	2.96	8.22

DISTRICT 3
Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	3,119	1.09	1.46	5.50	3,682	0.41	0.58	1.69	5,952	0.64	0.89	2.47
Advertising	678	0.24	0.32	1.20	1,202	0.13	0.19	0.55	1,868	0.20	0.28	0.78
Auto & Truck Expense	7,433	2.59	3.48	13.10	15,575	1.74	2.44	7.17	10,168	1.10	1.51	4.22
Bad Debts	911	0.32	0.43	1.61	1,386	0.16	0.22	0.64	1,170	0.13	0.17	0.49
Charitable Contributions	79	0.03	0.04	0.14	513	0.06	0.08	0.24	764	0.08	0.11	0.32
Depreciation & Amortization	6,619	2.31	3.10	11.67	12,501	1.40	1.96	5.75	8,211	0.89	1.22	3.41
Dues & Subscriptions	1,022	0.36	0.48	1.80	1,790	0.20	0.28	0.82	3,277	0.35	0.49	1.36
Freight & Express	0	0.00	0.00	0.00	85	0.01	0.01	0.04	460	0.05	0.07	0.19
Heat, Light & Water	591	0.21	0.28	1.04	2,543	0.28	0.40	1.17	3,130	0.34	0.47	1.30
Insurance	6,283	2.19	2.94	11.08	11,681	1.31	1.83	5.38	16,684	1.80	2.48	6.93
Interest	2,774	0.97	1.30	4.89	4,458	0.50	0.70	2.05	7,336	0.79	1.09	3.05
Legal & Accounting	1,650	0.58	0.77	2.91	3,285	0.37	0.52	1.51	5,614	0.61	0.84	2.33
Employee Benefits	5,593	1.95	2.62	9.86	10,123	1.13	1.59	4.66	11,171	1.20	1.66	4.64
Pension & Profit Cont.	453	0.16	0.21	0.80	13,967	1.56	2.19	6.43	3,310	0.36	0.49	1.37
Office Supplies & Expense	2,017	0.70	0.95	3.56	4,240	0.47	0.67	1.95	5,378	0.58	0.80	2.23
Rent	5,088	1.77	2.38	8.97	8,325	0.93	1.31	3.83	7,333	0.79	1.09	3.04
Repair & Maintenance	1,378	0.48	0.65	2.43	1,715	0.19	0.27	0.79	2,956	0.32	0.44	1.23
Plan Bid Bond	127	0.04	0.06	0.22	638	0.07	0.10	0.29	548	0.06	0.08	0.23
Salaries & Wages	31,317	10.92	14.68	55.21	99,773	11.17	15.66	45.92	105,049	11.33	15.63	43.60
Small Tools & Shop Expense	604	0.21	0.28	1.06	1,060	0.12	0.17	0.49	3,277	0.35	0.49	1.36
Taxes & Licenses	4,571	1.59	2.14	8.06	5,579	0.62	0.88	2.57	4,540	0.49	0.68	1.88
Taxes, Payroll	4,726	1.65	2.21	8.33	12,880	1.44	2.02	5.93	12,460	1.34	1.85	5.17
Telephone Expenses	2,526	0.88	1.18	4.45	3,343	0.37	0.52	1.54	3,761	0.41	0.56	1.56
All Other	2,064	0.72	0.97	3.64	5,602	0.63	0.88	2.58	5,454	0.59	0.81	2.26
Total Overhead	91,623	31.96	42.93	161.53	225,946	25.27	35.47	103.99	229,871	24.80	34.20	95.42

DISTRICT 3

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 3 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,381,569	100.00	127.23	344.32	2,792,386	100.00	125.68	388.25	3,669,374	100.00	122.82	311.54	9,648,353	100.00	121.01	237.74	2,961,266	100.00	124.02	286.86
590,946	42.77	54.42	147.28	1,251,962	44.83	56.35	174.07	1,317,738	35.91	44.11	111.88	2,594,271	26.89	32.54	63.92	1,010,595	34.13	42.33	97.90
401,243	29.04	36.95	100.00	719,224	25.76	32.37	100.00	1,177,814	32.10	39.42	100.00	4,058,425	42.06	50.90	100.00	1,032,294	34.86	43.23	100.00
69,223	5.01	6.37	17.25	76,016	2.72	3.42	10.57	306,137	8.34	10.25	25.99	736,496	7.63	9.24	18.15	183,149	6.18	7.67	17.74
24,511	1.77	2.26	6.11	174,604	6.25	7.86	24.28	185,826	5.06	6.22	15.78	583,979	6.05	7.32	14.39	161,619	5.46	6.77	15.66
1,085,923	78.59	100.00	270.64	2,221,806	79.56	100.00	308.92	2,987,515	81.41	100.00	253.65	7,973,171	82.63	100.00	196.46	2,387,657	80.63	100.00	231.30
295,646	21.41	27.23	73.68	570,580	20.44	25.68	79.33	681,859	18.59	22.82	57.89	1,675,182	17.37	21.01	41.28	573,609	19.37	24.02	55.56
267,038	19.32	24.63	66.54	463,762	16.60	20.87	64.49	591,387	16.11	19.79	50.21	1,429,677	14.83	17.93	35.23	494,146	16.67	20.71	47.87
28,608	2.09	2.60	7.14	106,818	3.84	4.81	14.84	90,472	2.48	3.03	7.68	245,505	2.54	3.08	6.05	79,463	2.70	3.31	7.69
7,304	0.53	0.67	1.82	46,409	1.66	2.09	6.45	38,236	1.04	1.28	3.25	115,752	1.20	1.45	2.85	32,731	1.11	1.37	3.17
21,304	1.56	1.93	5.32	60,409	2.18	2.72	8.39	52,236	1.44	1.75	4.43	129,753	1.34	1.63	3.20	46,732	1.59	1.94	4.52

DISTRICT 3

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 3 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
4,007	0.29	0.37	1.00	11,935	0.43	0.54	1.66	13,945	0.38	0.47	1.18	34,678	0.36	0.43	0.85	11,616	0.39	0.49	1.13
3,083	0.22	0.28	0.77	4,748	0.17	0.21	0.66	2,902	0.08	0.10	0.25	14,957	0.16	0.19	0.37	4,527	0.15	0.19	0.44
14,063	1.02	1.30	3.50	42,237	1.51	1.90	5.87	36,700	1.00	1.23	3.12	65,840	0.68	0.83	1.62	29,306	0.99	1.23	2.84
853	0.06	0.08	0.21	7,980	0.29	0.36	1.11	15,446	0.42	0.52	1.31	4,357	0.05	0.05	0.11	4,797	0.16	0.20	0.46
823	0.06	0.08	0.21	1,231	0.04	0.06	0.17	1,856	0.05	0.06	0.16	3,394	0.04	0.04	0.08	1,305	0.04	0.05	0.13
14,100	1.02	1.30	3.51	18,235	0.65	0.82	2.54	26,414	0.72	0.88	2.24	124,071	1.29	1.56	3.06	31,191	1.05	1.31	3.02
3,425	0.25	0.32	0.85	4,532	0.16	0.20	0.63	2,394	0.07	0.08	0.20	9,434	0.10	0.12	0.23	3,940	0.13	0.17	0.38
321	0.02	0.03	0.08	25	0.00	0.00	0.00	734	0.02	0.02	0.06	2,184	0.02	0.03	0.05	546	0.02	0.02	0.05
2,708	0.20	0.25	0.67	4,219	0.15	0.19	0.59	11,173	0.30	0.37	0.95	31,434	0.33	0.39	0.77	8,178	0.28	0.34	0.79
19,955	1.44	1.84	4.97	21,475	0.77	0.97	2.99	14,788	0.40	0.49	1.26	11,067	0.11	0.14	0.27	15,440	0.52	0.65	1.50
5,055	0.37	0.47	1.26	7,577	0.27	0.34	1.05	28,552	0.78	0.96	2.42	45,258	0.47	0.57	1.12	14,613	0.49	0.61	1.42
3,097	0.22	0.29	0.77	8,272	0.30	0.37	1.15	19,617	0.53	0.66	1.67	37,968	0.39	0.48	0.94	11,685	0.39	0.49	1.13
6,368	0.46	0.59	1.59	13,212	0.47	0.59	1.84	16,204	0.44	0.54	1.38	56,244	0.58	0.71	1.39	17,539	0.59	0.73	1.70
141	0.01	0.01	0.04	19,057	0.68	0.86	2.65	35,388	0.96	1.18	3.00	41,405	0.43	0.52	1.02	16,891	0.57	0.71	1.64
6,286	0.45	0.58	1.57	9,848	0.35	0.44	1.37	9,416	0.26	0.32	0.80	41,689	0.43	0.52	1.03	11,988	0.40	0.50	1.15
5,726	0.41	0.53	1.43	9,062	0.32	0.41	1.26	9,727	0.27	0.33	0.83	12,273	0.13	0.15	0.30	8,492	0.29	0.36	0.82
4,820	0.35	0.44	1.20	8,839	0.32	0.40	1.23	7,015	0.19	0.23	0.60	49,908	0.52	0.63	1.23	11,601	0.39	0.49	1.12
391	0.03	0.04	0.10	3,299	0.12	0.15	0.46	3,356	0.09	0.11	0.28	0	0.00	0.00	0.00	1,361	0.05	0.06	0.13
135,737	9.82	12.50	33.83	205,175	7.35	9.23	28.53	279,654	7.62	9.36	23.74	689,846	7.15	8.65	17.00	231,426	7.82	9.69	22.42
2,899	0.21	0.27	0.72	5,018	0.18	0.23	0.70	6,464	0.18	0.22	0.55	27,195	0.28	0.34	0.67	6,978	0.24	0.29	0.68
15,290	1.11	1.41	3.81	26,174	0.94	1.18	3.64	18,346	0.50	0.61	1.56	34,496	0.36	0.43	0.85	16,981	0.57	0.71	1.64
9,676	0.70	0.89	2.41	14,201	0.51	0.64	1.97	16,235	0.44	0.54	1.38	39,675	0.41	0.50	0.98	16,269	0.55	0.68	1.58
5,070	0.37	0.47	1.26	7,393	0.26	0.33	1.03	9,235	0.25	0.31	0.78	22,639	0.23	0.28	0.56	8,059	0.27	0.34	0.78
3,144	0.23	0.29	0.78	10,018	0.36	0.45	1.39	5,826	0.16	0.20	0.49	29,665	0.31	0.37	0.73	9,517	0.32	0.40	0.92
267,038	19.32	24.63	66.54	463,762	16.60	20.87	64.49	591,387	16.11	19.79	50.21	1,429,677	14.83	17.93	35.23	494,146	16.67	20.71	47.87

DISTRICT 4
Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	372,483	100.00	154.49	532.98	537,906	100.00	142.23	365.65	1,059,607	100.00	130.66	345.41
Prime Cost: Material	151,529	40.68	62.85	216.82	184,244	34.25	48.72	125.24	375,710	35.46	46.33	122.47
Direct Labor	69,887	18.76	28.99	100.00	147,108	27.35	38.90	100.00	306,767	28.95	37.83	100.00
Payroll Taxes, etc.	12,979	3.48	5.38	18.57	16,687	3.10	4.41	11.34	54,542	5.15	6.73	17.78
Other Dir. Job Exp.	6,710	1.80	2.78	9.60	30,155	5.61	7.97	20.50	73,952	6.98	9.12	24.11
Total Prime Cost	241,105	64.72	100.00	344.99	378,194	70.31	100.00	257.08	810,971	76.54	100.00	264.36
Gross Profit	131,378	35.28	54.49	187.99	159,712	29.69	42.23	108.57	248,636	23.46	30.65	81.05
Overhead	128,679	34.56	53.35	184.13	162,908	30.31	43.08	110.75	230,356	21.76	28.40	75.10
Operating Profit	2,699	0.72	1.14	3.86	(3,196)	(0.62)	(0.85)	(2.18)	18,280	1.70	2.25	5.95
Income Taxes	593	0.16	0.25	0.85	0	0.00	0.00	0.00	4,021	0.38	0.50	1.31
Net Profit or (Loss)	2,106	0.56	0.89	3.01	(3,196)	(0.62)	(0.85)	(2.18)	14,259	1.32	1.75	4.64

DISTRICT 4
Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	1,736	0.47	0.72	2.48	2,834	0.53	0.75	1.93	6,392	0.60	0.79	2.08
Advertising	2,532	0.68	1.05	3.62	1,891	0.35	0.50	1.29	3,884	0.37	0.48	1.27
Auto & Truck Expense	9,050	2.43	3.75	12.95	9,774	1.82	2.58	6.64	9,846	0.93	1.21	3.21
Bad Debts	1,992	0.53	0.83	2.85	2,991	0.56	0.79	2.03	1,526	0.14	0.19	0.50
Charitable Contributions	391	0.10	0.16	0.56	355	0.07	0.09	0.24	293	0.03	0.04	0.10
Depreciation & Amortization	8,646	2.32	3.59	12.37	9,803	1.83	2.60	6.68	12,586	1.19	1.55	4.10
Dues & Subscriptions	885	0.24	0.37	1.27	1,659	0.31	0.44	1.13	2,434	0.23	0.30	0.79
Freight & Express	229	0.06	0.09	0.33	158	0.03	0.04	0.11	394	0.04	0.05	0.13
Heat, Light & Water	2,404	0.65	1.00	3.44	2,252	0.42	0.60	1.53	4,522	0.43	0.56	1.47
Insurance	4,782	1.28	1.98	6.84	10,722	1.99	2.84	7.29	11,188	1.06	1.38	3.65
Interest	8,229	2.21	3.41	11.77	8,487	1.58	2.24	5.77	10,274	0.97	1.27	3.35
Legal & Accounting	3,188	0.86	1.32	4.56	4,191	0.78	1.11	2.85	7,483	0.71	0.92	2.44
Employee Benefits	4,415	1.19	1.83	6.32	8,314	1.55	2.20	5.65	12,845	1.21	1.58	4.19
Pension & Profit Cont.	2,863	0.77	1.19	4.10	1,854	0.34	0.49	1.26	1,469	0.14	0.18	0.48
Office Supplies & Expense	3,638	0.98	1.51	5.21	4,069	0.76	1.08	2.77	3,157	0.30	0.39	1.03
Rent	8,727	2.34	3.62	12.49	6,709	1.25	1.77	4.56	8,752	0.83	1.08	2.85
Repair & Maintenance	767	0.21	0.32	1.10	1,881	0.35	0.50	1.28	2,914	0.28	0.36	0.95
Plan Bid Bond	226	0.06	0.09	0.32	384	0.07	0.10	0.26	1,002	0.09	0.12	0.33
Salaries & Wages	52,618	14.13	21.82	75.29	63,088	11.73	16.68	42.89	100,834	9.52	12.43	32.87
Small Tools & Shop Expense	1,352	0.36	0.56	1.93	1,536	0.29	0.41	1.04	1,296	0.12	0.16	0.42
Taxes & Licenses	2,678	0.72	1.11	3.83	4,256	0.79	1.13	2.89	13,563	1.28	1.67	4.42
Taxes, Payroll	3,792	1.02	1.57	5.43	10,381	1.93	2.74	7.06	4,774	0.45	0.59	1.56
Telephone Expenses	2,445	0.66	1.01	3.50	3,130	0.58	0.83	2.13	4,537	0.43	0.56	1.48
All Other	1,094	0.29	0.45	1.57	2,169	0.40	0.57	1.47	4,391	0.41	0.54	1.43
Total Overhead	128,679	34.56	53.35	184.13	162,908	30.31	43.08	110.75	230,356	21.76	28.40	75.10

DISTRICT 4

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 4 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,511,206	100.00	138.57	388.99	2,225,950	100.00	131.46	296.24	4,628,497	100.00	129.50	389.51	17,092,041	100.00	122.54	289.44	4,065,911	100.00	126.13	310.45
503,262	33.30	46.15	129.54	650,019	29.20	38.39	86.51	1,664,424	35.96	46.57	140.07	5,241,034	30.66	37.58	88.75	1,291,504	31.76	40.06	98.61
388,494	25.71	35.62	100.00	751,407	33.76	44.38	100.00	1,188,283	25.67	33.25	100.00	5,905,205	34.55	42.34	100.00	1,309,698	32.21	40.63	100.00
50,787	3.36	4.66	13.07	128,036	5.75	7.56	17.04	299,669	6.47	8.38	25.22	1,397,267	8.17	10.02	23.66	290,248	7.14	9.00	22.16
147,997	9.79	13.57	38.10	163,806	7.36	9.67	21.80	421,828	9.11	11.80	35.50	1,404,605	8.22	10.07	23.79	332,121	8.17	10.30	25.36
1,090,540	72.16	100.00	280.71	1,693,268	76.07	100.00	225.35	3,574,204	77.21	100.00	300.79	13,948,111	81.60	100.00	236.20	3,223,571	79.28	100.00	246.13
420,666	27.84	38.57	108.28	532,682	23.93	31.46	70.89	1,054,293	22.79	29.50	88.72	3,143,930	18.40	22.53	53.24	842,340	20.72	26.14	64.32
358,234	23.73	32.84	92.23	506,458	22.77	29.93	67.41	956,259	20.66	26.74	80.47	2,668,935	15.63	19.11	45.21	741,697	18.24	23.01	56.64
62,432	4.11	5.73	16.05	26,224	1.16	1.53	3.48	98,034	2.13	2.76	8.25	474,995	2.77	3.42	8.03	100,643	2.48	3.13	7.68
24,216	1.60	2.22	6.23	6,112	0.27	0.36	0.81	42,017	0.91	1.18	3.54	230,497	1.35	1.65	3.90	43,321	1.07	1.34	3.31
38,216	2.51	3.51	9.82	20,112	0.89	1.17	2.67	56,017	1.22	1.58	4.71	244,498	1.42	1.77	4.13	57,322	1.41	1.79	4.37

DISTRICT 4

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 4 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
4,185	0.28	0.38	1.08	11,986	0.54	0.71	1.60	26,263	0.57	0.73	2.21	86,504	0.51	0.62	1.46	20,630	0.51	0.64	1.58
1,485	0.10	0.14	0.38	2,363	0.11	0.14	0.31	4,374	0.09	0.12	0.37	11,013	0.06	0.08	0.19	3,959	0.10	0.12	0.30
14,553	0.96	1.33	3.75	25,629	1.15	1.51	3.41	38,414	0.83	1.07	3.23	169,195	0.99	1.21	2.87	41,080	1.01	1.27	3.14
1,980	13	0.18	0.51	8,834	0.40	0.52	1.18	5,148	0.11	0.14	0.43	15,470	0.09	0.11	0.26	5,857	0.14	0.18	0.45
1,289	0.09	0.12	0.33	927	0.04	0.05	0.12	1,695	0.04	0.05	0.14	9,717	0.06	0.07	0.16	2,177	0.05	0.07	0.17
27,906	1.85	2.56	7.18	21,980	0.99	1.30	2.93	47,207	1.02	1.32	3.97	125,906	0.74	0.90	2.13	37,456	0.92	1.16	2.86
2,549	0.17	0.23	0.66	3,896	0.16	0.23	0.52	5,980	0.13	0.17	0.50	15,238	0.09	0.11	0.26	4,842	0.12	0.15	0.37
142	0.01	0.01	0.04	115	0.01	0.01	0.02	187	0.00	0.01	0.02	3,858	0.02	0.03	0.07	742	0.02	0.02	0.06
3,451	0.23	0.32	0.89	5,692	0.26	0.34	0.76	13,672	0.30	0.38	1.15	54,326	0.32	0.39	0.92	12,653	0.31	0.39	0.97
15,333	1.01	1.41	3.95	12,962	0.58	0.77	1.73	26,765	0.58	0.75	2.25	67,353	0.39	0.48	1.14	21,783	0.54	0.68	1.68
18,516	1.23	1.70	4.77	7,892	0.35	0.47	1.05	25,409	0.55	0.71	2.14	94,109	0.55	0.67	1.59	25,065	0.62	0.78	1.91
8,104	0.54	0.74	2.09	10,164	0.46	0.60	1.35	24,769	0.54	0.69	2.08	74,010	0.43	0.53	1.25	19,323	0.48	0.60	1.48
8,885	0.59	0.81	2.29	12,078	0.54	0.71	1.61	34,017	0.73	0.95	2.86	74,846	0.44	0.54	1.27	22,511	0.55	0.70	1.72
11,036	0.73	1.01	2.84	18,785	0.84	1.11	2.50	29,300	0.63	0.82	2.47	134,528	0.79	0.96	2.28	29,978	0.74	0.93	2.29
8,265	0.55	0.76	2.13	10,313	0.46	0.61	1.37	18,769	0.41	0.53	1.58	61,172	0.36	0.44	1.04	16,210	0.40	0.50	1.24
6,257	0.41	0.57	1.61	16,070	0.72	0.95	2.14	24,595	0.53	0.69	2.07	67,619	0.40	0.48	1.15	20,349	0.50	0.63	1.55
5,426	0.36	0.50	1.40	4,677	0.21	0.28	0.62	21,237	0.46	0.59	1.79	44,260	0.26	0.32	0.75	11,800	0.29	0.37	0.90
100	0.01	0.01	0.03	1,685	0.08	0.10	0.22	5,757	0.12	0.16	0.48	3,334	0.02	0.02	0.06	1,782	0.04	0.06	0.14
175,263	11.60	16.07	45.11	284,633	12.79	16.81	37.88	467,314	10.10	13.07	39.33	1,242,400	7.27	8.91	21.04	355,899	8.75	11.04	27.17
4,207	0.28	0.39	1.08	5,511	0.25	0.33	0.73	14,433	0.31	0.40	1.21	42,342	0.25	0.30	0.72	10,415	0.26	0.32	0.80
9,343	0.62	0.86	2.40	6,443	0.29	0.38	0.86	14,934	0.32	0.42	1.26	88,559	0.52	0.63	1.50	20,480	0.50	0.64	1.56
6,570	0.43	0.60	1.69	19,779	0.89	1.17	2.63	46,814	1.01	1.31	3.94	198,578	1.16	1.42	3.36	42,726	1.05	1.33	3.26
4,507	0.30	0.41	1.16	8,005	0.36	0.47	1.07	18,480	0.40	0.52	1.56	40,573	0.24	0.29	0.69	11,960	0.29	0.37	0.91
18,884	1.25	1.73	4.86	6,039	0.27	0.36	0.80	40,726	0.88	1.14	3.43	55,975	0.33	0.40	0.95	2,018	0.05	0.06	0.15
358,234	23.73	32.84	92.23	506,458	22.77	29.93	67.41	956,259	20.66	26.74	80.47	2,668,935	15.63	19.11	45.21	741,697	18.24	23.01	56.64

DISTRICT 5
Income and Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	337,235	100.00	131.49	307.53	680,241	100.00	164.79	478.39	785,487	100.00	137.27	300.80
Prime Cost: Material	115,484	34.24	45.03	105.31	230,251	33.85	55.78	161.93	240,330	33.60	42.00	92.03
Direct Labor	109,660	32.52	42.76	100.00	142,194	20.90	34.45	100.00	261,134	33.24	45.64	100.00
Payroll Taxes, etc.	24,175	7.17	9.43	22.05	30,858	4.45	7.48	21.70	25,715	3.27	4.49	9.85
Other Dir. Job Exp.	7,150	2.12	2.79	6.52	9,500	1.40	2.30	6.68	45,022	5.73	7.87	17.24
Total Prime Cost	256,469	76.05	100.00	233.88	412,803	60.69	100.00	290.31	572,201	72.84	100.00	219.12
Gross Profit	80,766	23.95	31.48	73.65	267,438	39.31	64.78	188.08	213,286	27.16	37.27	81.68
Overhead	99,505	29.50	38.79	90.72	245,345	36.07	59.47	172.55	180,708	22.99	31.59	69.20
Operating Profit	(18,739)	(5.55)	(7.31)	(17.07)	22,093	3.24	5.31	15.53	32,578	4.17	5.68	12.48
Income Taxes	0	0.00	0.00	0.00	4,860	0.71	1.18	3.42	9,289	1.18	1.62	3.56
Net Profit or (Loss)	(18,739)	(5.55)	(7.31)	(17.07)	17,233	2.53	4.13	12.11	23,289	2.99	4.06	8.92

DISTRICT 5
Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	992	0.29	0.39	0.90	4,282	0.63	1.04	3.01	3,322	0.42	0.58	1.27
Advertising	901	0.27	0.35	0.82	3,606	0.53	0.87	2.54	3,421	0.44	0.60	1.31
Auto & Truck Expense	9,739	2.89	3.80	8.88	16,759	2.46	4.06	11.79	14,797	1.88	2.59	5.67
Bad Debts	550	0.16	0.21	0.50	4,556	0.67	1.10	3.20	1,134	0.14	0.20	0.43
Charitable Contributions	253	0.08	0.10	0.23	766	0.11	0.19	0.54	2,555	0.33	0.45	0.98
Depreciation & Amortization	5,013	1.49	1.95	4.57	25,413	3.74	6.16	17.87	9,531	1.21	1.67	3.65
Dues & Subscriptions	3,849	1.14	1.50	3.51	2,972	0.44	0.72	2.09	5,572	0.71	0.97	2.13
Freight & Express	0	0.00	0.00	0.00	278	0.04	0.07	0.20	205	0.03	0.04	0.08
Heat, Light & Water	680	0.20	0.27	0.62	3,319	0.49	0.80	2.33	6,870	0.87	1.20	2.63
Insurance	7,351	2.18	2.87	6.70	10,438	1.53	2.53	7.34	4,751	0.60	0.83	1.82
Interest	3,883	1.15	1.51	3.54	2,380	0.35	0.58	1.67	2,361	0.30	0.41	0.90
Legal & Accounting	1,547	0.46	0.60	1.41	5,690	0.84	1.38	4.00	1,041	0.13	0.18	0.40
Employee Benefits	1,756	0.52	0.68	1.60	4,089	0.60	0.99	2.88	3,595	0.46	0.63	1.38
Pension & Profit Cont.	2,338	0.69	0.91	2.13	4,747	0.70	1.15	3.34	13,739	1.75	2.40	5.26
Office Supplies & Expense	1,091	0.32	0.43	0.99	4,768	0.70	1.16	3.35	4,190	0.53	0.73	1.60
Rent	5,445	1.61	2.12	4.97	11,333	1.66	2.74	7.95	10,202	1.30	1.78	3.91
Repair & Maintenance	291	0.09	0.11	0.27	4,744	0.70	1.15	3.34	684	0.09	0.12	0.26
Plan Bid Bond	0	0.00	0.00	0.00	320	0.05	0.08	0.23	493	0.06	0.09	0.19
Salaries & Wages	40,249	11.94	15.69	36.70	103,927	15.28	25.18	73.09	74,905	9.54	13.09	28.68
Small Tools & Shop Expense	0	0.00	0.00	0.00	2,046	0.30	0.50	1.44	4,324	0.55	0.76	1.66
Taxes & Licenses	2,231	0.66	0.87	2.03	2,676	0.39	0.65	1.88	2,541	0.32	0.44	0.97
Taxes, Payroll	0	0.00	0.00	0.00	5,747	0.84	1.39	4.04	4,904	0.62	0.86	1.88
Telephone Expenses	2,072	0.61	0.61	1.89	4,687	0.69	1.14	3.30	4,746	0.60	0.83	1.82
All Other	9,274	2.75	3.62	8.46	15,832	2.33	3.84	11.13	8.25	0.11	0.14	0.32
Total Overhead	99,505	29.50	38.79	90.72	245,345	36.07	59.47	172.55	180,708	22.99	31.59	69.20

DISTRICT 5

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 5 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,466,206	100.00	128.73	377.74	2,533,732	100.00	115.89	403.17	4,164,709	100.00	126.93	352.69	13,050,366	100.00	122.02	326.28	3,453,304	100.00	123.54	344.25
585,326	39.92	51.39	150.80	1,129,959	44.60	51.69	179.80	1,768,983	42.48	53.91	149.81	4,936,949	37.83	46.16	123.43	1,355,074	39.24	48.48	135.08
388,157	26.47	34.08	100.00	628,446	24.80	28.75	100.00	1,180,831	28.35	35.99	100.00	3,999,799	30.65	37.40	100.00	1,003,138	29.05	35.89	100.00
89,514	6.11	7.86	23.06	348,359	13.75	15.93	55.43	320,417	7.69	9.77	27.13	1,172,126	8.98	10.96	29.30	310,054	8.98	11.09	30.91
76,012	5.18	6.67	19.58	79,472	3.14	3.64	12.65	10,859	0.26	0.33	0.92	586,064	4.49	5.48	14.65	126,994	3.68	4.54	12.66
1,139,009	77.68	100.00	293.44	2,186,236	86.29	100.00	347.88	3,281,090	78.78	100.00	277.86	10,694,938	81.95	100.00	267.38	2,795,260	80.95	100.00	278.65
327,197	22.32	28.73	84.30	347,496	13.71	15.88	55.29	883,619	21.22	26.93	74.83	2,355,428	18.05	22.02	58.90	658,044	19.05	23.54	65.60
404,642	27.57	35.54	104.24	397,185	15.69	18.19	63.21	815,296	19.56	24.87	69.04	1,614,203	12.36	15.09	40.36	556,101	16.10	19.89	55.44
(77,445)	(5.25)	(6.81)	(19.94)	(49,689)	(1.96)	(2.31)	(7.92)	68,323	1.66	2.06	5.79	741,225	5.69	6.93	18.54	101,943	2.95	3.65	10.16
0	0.00	0.00	0.00	0	0.00	0.00	0.00	27,161	0.65	0.83	2.30	363,612	2.79	3.40	9.09	43,971	1.27	1.57	4.38
(77,445)	(5.25)	(6.81)	(19.94)	(49,689)	(1.98)	(2.31)	(7.92)	41,162	1.01	1.23	3.49	377,613	2.90	3.53	9.45	57,972	1.68	2.08	5.78

DISTRICT 5

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 5 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
7,065	0.48	0.62	1.82	7,349	0.29	0.34	1.17	19,537	0.47	0.60	1.65	33,029	0.25	0.31	0.83	11,181	0.32	0.40	1.11
8,044	0.55	0.71	2.07	2,424	0.10	0.11	0.39	10,206	0.25	0.31	0.86	9,777	0.07	0.09	0.24	5,493	0.16	0.20	0.55
28,100	1.92	2.47	7.24	25,737	1.02	1.18	4.10	127,452	3.06	3.88	10.79	90,999	0.70	0.85	2.28	44,469	1.29	1.59	4.43
10,621	0.72	0.93	2.74	1,917	0.08	0.09	0.31	3,256	0.08	0.10	0.28	23,213	0.18	0.22	0.58	6,712	0.19	0.24	0.67
418	0.03	0.04	0.11	776	0.03	0.04	0.12	13,087	0.31	0.40	1.11	3,005	0.02	0.03	0.08	2,776	0.08	0.10	0.28
19,255	1.31	1.69	4.96	30,313	1.20	1.39	4.82	30,930	0.74	0.94	2.62	87,339	0.67	0.82	2.18	31,184	0.90	1.12	3.11
1,896	0.13	0.17	0.49	2,315	0.09	0.11	0.37	4,118	0.10	0.13	0.35	7,061	0.05	0.07	0.18	3,909	0.11	0.14	0.39
190	0.01	0.02	0.05	213	0.01	0.01	0.03	1,873	0.04	0.06	0.16	4,000	0.03	0.04	0.10	966	0.03	0.03	0.10
2,266	0.15	0.20	0.58	4,812	0.19	0.22	0.77	5,236	0.13	0.16	0.44	13,155	0.10	0.12	0.33	5,419	0.16	0.19	0.54
16,283	1.11	1.43	4.19	16,827	0.66	0.77	2.68	18,268	0.44	0.56	1.55	32,372	0.25	0.30	0.81	15,969	0.46	0.57	1.59
43,398	2.96	3.81	11.18	9,722	0.38	0.44	1.55	6,449	0.15	0.20	0.55	35,382	0.27	0.33	0.88	16,066	0.47	0.57	1.60
7,645	0.52	0.67	1.97	6,254	0.25	0.29	1.00	24,227	0.58	0.74	2.05	33,422	0.26	0.31	0.84	11,629	0.34	0.42	1.16
8,988	0.61	0.79	2.32	11,745	0.46	0.54	1.87	10,939	0.26	0.33	0.93	44,168	0.34	0.41	1.10	13,055	0.38	0.47	1.30
6,100	0.42	0.54	1.57	10,295	0.41	0.47	1.64	0	0.00	0.00	0.00	93,084	0.71	0.87	2.33	19,721	0.57	0.71	1.97
13,821	0.94	1.21	3.56	7,421	0.29	0.34	1.18	9,140	0.22	0.28	0.77	30,022	0.23	0.28	0.75	10,644	0.31	0.38	1.06
13,084	0.89	1.15	3.37	15,165	0.60	0.69	2.41	24,200	0.58	0.74	2.05	30,587	0.23	0.29	0.76	16,183	0.47	0.58	1.61
3,316	0.23	0.29	0.85	4,937	0.19	0.23	0.79	2,827	0.07	0.09	0.24	20,383	0.16	0.19	0.51	5,698	0.17	0.20	0.57
6,946	0.47	0.61	1.79	908	0.04	0.04	0.14	152	0.00	0.00	0.01	3,951	0.03	0.04	0.10	1,989	0.06	0.07	0.20
163,642	11.16	14.37	42.16	197,264	7.79	9.02	31.39	383,746	9.21	11.70	32.50	881,612	6.76	8.24	22.04	274,221	7.94	9.81	27.34
5,493	0.37	0.48	1.42	3,595	0.14	0.16	0.57	8,434	0.20	0.26	0.71	44,889	0.34	0.42	1.12	10,187	0.29	0.36	1.02
2,366	0.16	0.21	0.61	7,059	0.28	0.32	1.12	5,615	0.13	0.17	0.48	20,631	0.16	0.19	0.52	6,665	0.19	0.24	0.66
15,884	1.08	1.39	4.09	13,692	0.54	0.63	2.18	20,207	0.49	0.62	1.71	39,063	0.30	0.37	0.98	15,289	0.44	0.55	1.52
8,744	0.60	0.77	2.25	6,055	0.24	0.28	0.96	11,152	0.27	0.34	0.94	19,714	0.15	0.18	0.49	8,441	0.24	0.30	0.84
11,057	0.75	0.97	2.85	10,390	0.41	0.48	1.65	74,245	1.78	2.26	6.29	13,345	0.10	0.12	0.33	18,235	0.53	0.65	1.82
404,642	27.57	35.54	104.24	397,185	15.69	18.19	63.21	815,296	19.56	24.87	69.04	1,614,203	12.36	15.09	40.36	556,101	16.10	19.89	55.44

DISTRICT 6

Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	253,980	100.00	148.00	455.26	434,700	100.00	135.23	281.92	908,594	100.00	129.19	365.20
Prime Cost: Material	88,271	34.76	51.44	153.23	102,036	23.47	31.74	66.18	354,519	39.02	50.41	142.49
Direct Labor	55,788	21.97	32.51	100.00	154,191	35.47	47.97	100.00	248,795	27.38	35.38	100.00
Payroll Taxes, etc.	15,662	6.17	9.13	28.07	35,542	8.18	11.06	23.05	50,560	5.56	7.19	20.32
Other Dir. Job Exp.	11,891	4.68	6.93	21.31	29,688	6.83	9.24	19.25	49,418	5.44	7.03	19.86
Total Prime Cost	171,612	67.58	100.00	307.61	321,457	73.95	100.00	208.48	703,292	77.40	100.00	282.67
Gross Profit	82,368	32.42	47.99	147.65	113,243	26.05	35.22	73.44	205,302	22.60	29.18	82.53
Overhead	91,202	35.93	53.11	163.44	123,475	28.42	38.42	80.10	209,979	23.08	29.86	84.39
Operating Profit	(8,834)	(3.51)	(5.12)	(15.79)	(10,232)	(2.37)	(3.20)	(6.66)	(4,677)	(0.48)	(0.68)	(1.86)
Income Taxes	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Net Profit or (Loss)	(8,834)	(3.51)	(5.12)	(15.79)	(10,232)	(2.37)	(3.20)	(6.66)	(4,677)	(0.48)	(0.68)	(1.86)

DISTRICT 6

Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	2,342	0.92	1.36	4.20	2,600	0.60	0.81	1.69	4,339	0.48	0.62	1.74
Advertising	557	0.22	0.32	1.00	830	0.19	0.26	0.54	2,573	0.28	0.37	1.03
Auto & Truck Expense	6,133	2.41	3.57	10.99	10,851	2.50	3.38	7.04	11,745	1.29	1.67	4.72
Bad Debts	326	0.13	0.19	0.58	226	0.05	0.07	0.15	7,389	0.81	1.05	2.97
Charitable Contributions	25	0.01	0.01	0.04	290	0.07	0.09	0.19	126	0.01	0.02	0.05
Depreciation & Amortization	5,497	2.16	3.20	9.85	4,356	1.00	1.36	2.83	8,833	0.97	1.26	3.55
Dues & Subscriptions	1,101	0.43	0.64	1.97	1,434	0.33	0.45	0.93	2,162	0.24	0.31	0.87
Freight & Express	253	0.10	0.15	0.45	121	0.03	0.04	0.08	83	0.01	0.01	0.03
Heat, Light & Water	1,491	0.59	0.87	2.67	1,808	0.42	0.56	1.17	3,042	0.33	0.43	1.22
Insurance	2,920	1.15	1.70	5.23	3,600	0.83	1.12	2.33	11,195	1.23	1.59	4.50
Interest	4,072	1.60	2.37	7.30	5,472	1.26	1.70	3.55	5,462	0.60	0.78	2.20
Legal & Accounting	2,172	0.86	1.27	3.89	3,509	0.81	1.09	2.28	4,024	0.44	0.57	1.62
Employee Benefits	1,874	0.74	1.09	3.36	3,912	0.90	1.22	2.54	4,576	0.50	0.65	1.84
Pension & Profit Cont.	0	0.00	0.00	0.00	1,588	0.37	0.49	1.03	2,039	0.22	0.29	0.82
Office Supplies & Expense	2,842	1.12	1.66	5.09	2,623	0.60	0.82	1.70	3,196	0.35	0.45	1.28
Rent	9,715	3.83	5.66	17.41	7,572	1.74	2.36	4.91	11,881	1.31	1.69	4.78
Repair & Maintenance	1,436	0.57	0.84	2.57	944	0.22	0.29	0.61	1,580	0.17	0.22	0.64
Plan Bid Bond	68	0.03	0.04	0.12	1,083	0.24	0.33	0.69	800	0.09	0.11	0.32
Salaries & Wages	36,010	14.18	20.98	64.55	53,886	12.40	16.76	34.95	100,912	11.11	14.35	40.56
Small Tools & Shop Expense	1,690	0.67	0.98	3.03	2,387	0.55	0.74	1.55	1,198	0.13	0.17	0.48
Taxes & Licenses	1,894	0.75	1.10	3.39	2,707	0.62	0.84	1.76	4,366	0.48	0.62	1.75
Taxes, Payroll	3,301	1.30	1.92	5.92	4,895	1.13	1.52	3.17	8,768	0.97	1.25	3.52
Telephone Expenses	2,114	0.83	1.23	3.79	3,538	0.81	1.10	2.29	5,218	0.57	0.74	2.10
All Other	3,369	1.33	1.96	6.04	3,263	0.75	1.02	2.12	4,474	0.49	0.64	1.80
Total Overhead	91,202	35.93	53.11	163.44	123,475	28.42	38.42	80.10	209,979	23.08	29.86	84.39

DISTRICT 6

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 6 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,551,969	100.00	122.75	379.55	2,253,043	100.00	125.75	342.15	2,700,600	100.00	119.82	325.81	11,466,425	100.00	118.16	303.71	2,962,754	100.00	120.82	320.09
680,884	43.87	53.85	166.52	867,468	38.50	48.42	131.73	1,054,828	39.06	46.80	127.26	4,531,569	39.52	46.70	120.03	1,164,575	39.31	47.49	125.82
408,902	26.35	32.34	100.00	658,500	29.23	36.75	100.00	828,896	30.69	36.78	100.00	3,775,416	32.93	38.90	100.00	925,591	31.24	37.75	100.00
123,863	7.98	9.80	30.29	161,586	7.17	9.02	24.54	242,021	8.96	10.74	29.20	1,007,941	8.79	10.39	26.70	246,925	8.33	10.07	26.68
50,689	3.27	4.01	12.40	104,129	4.62	5.81	15.81	128,203	4.75	5.69	15.47	389,291	3.40	4.01	10.31	115,084	3.88	4.89	12.43
1,264,338	81.47	100.00	309.21	1,791,683	79.52	100.00	272.08	2,253,948	83.46	100.00	271.93	9,704,217	84.64	100.00	257.04	2,452,175	82.76	100.00	264.93
287,631	18.53	22.75	70.34	461,360	20.48	25.75	70.07	446,652	16.54	19.81	53.88	1,762,208	15.36	18.16	46.67	510,579	17.24	20.82	55.16
329,444	21.24	26.08	80.57	462,860	20.55	25.83	70.30	447,577	16.58	19.84	54.01	1,530,076	13.37	15.78	40.52	485,030	16.37	19.77	52.40
(41,813)	(2.71)	(3.33)	(10.23)	(1,500)	(0.07)	(0.06)	(0.23)	(925)	(0.04)	(0.03)	(0.13)	232,132	1.99	2.38	6.15	25,549	0.87	1.05	2.76
0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00	109,066	0.95	1.12	2.89	5,774	0.19	0.24	0.62
(41,813)	(2.71)	(3.33)	(10.23)	(1,500)	(0.07)	(0.06)	(0.23)	(925)	(0.04)	(0.03)	(0.13)	123,066	1.04	1.26	3.26	19,775	0.68	0.81	2.14

DISTRICT 6

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 6 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
4,320	0.28	0.34	1.06	6,083	0.27	0.34	0.92	9,951	0.37	0.44	1.20	13,257	0.12	0.14	0.35	6,366	0.21	0.26	0.69
5,106	0.33	0.40	1.25	2,401	0.11	0.13	0.36	2,226	0.08	0.10	0.27	7,161	0.06	0.07	0.19	3,169	0.11	0.13	0.34
17,708	1.14	1.40	4.33	28,039	1.24	1.56	4.26	27,964	1.04	1.24	3.37	101,483	0.89	1.05	2.69	30,908	1.04	1.26	3.34
4,322	0.28	0.34	1.06	4,264	0.19	0.24	0.65	3,035	0.11	0.13	0.37	20,543	0.18	0.21	0.54	6,032	0.20	0.25	0.65
858	0.06	0.07	0.21	611	0.03	0.03	0.09	2,963	0.11	0.13	0.36	3,336	0.03	0.03	0.09	1,202	0.04	0.05	0.13
15,687	1.01	1.24	3.84	25,815	1.15	1.44	3.92	28,858	1.07	1.28	3.48	67,683	0.59	0.70	1.79	23,875	0.81	0.97	2.58
2,993	0.19	0.24	0.73	2,379	0.11	0.13	0.36	1,388	0.05	0.06	0.17	3,649	0.03	0.04	0.10	2,281	0.08	0.09	0.25
519	0.03	0.04	0.13	1,030	0.05	0.06	0.16	50	0.00	0.00	0.01	0	0.00	0.00	0.00	358	0.01	0.01	0.04
2,510	0.16	0.20	0.61	3,232	0.14	0.18	0.49	4,348	0.16	0.19	0.52	10,988	0.10	0.11	0.29	4,053	0.14	0.17	0.44
9,251	0.60	0.73	2.26	13,525	0.60	0.75	2.05	17,214	0.64	0.76	2.08	31,880	0.28	0.33	0.84	13,412	0.45	0.55	1.45
6,813	0.44	0.54	1.67	16,898	0.75	0.94	2.57	15,298	0.57	0.68	1.85	26,092	0.23	0.27	0.69	12,238	0.41	0.50	1.32
11,008	0.71	0.87	2.69	10,713	0.48	0.60	1.63	8,395	0.31	0.37	1.01	26,051	0.23	0.27	0.69	10,089	0.34	0.41	1.09
10,950	0.71	0.87	2.68	11,099	0.49	0.62	1.69	14,336	0.53	0.64	1.73	55,254	0.48	0.57	1.46	15,321	0.52	0.62	1.66
7,933	0.51	0.63	1.94	11,249	0.50	0.63	1.71	38,209	1.41	1.70	4.61	128,095	1.12	1.32	3.39	27,876	0.94	1.14	3.01
4,144	0.27	0.33	1.01	9,716	0.43	0.54	1.48	9,329	0.35	0.41	1.13	26,002	0.23	0.27	0.69	8,783	0.30	0.36	0.95
12,967	0.84	1.03	3.17	15,063	0.67	0.84	2.29	19,715	0.73	0.87	2.38	36,147	0.32	0.37	0.96	16,631	0.56	0.68	1.80
3,862	0.25	0.31	0.94	4,018	0.18	0.22	0.61	10,528	0.39	0.47	1.27	19,983	0.17	0.21	0.53	6,226	0.21	0.25	0.67
287	0.02	0.02	0.07	3,033	0.13	0.17	0.46	2,376	0.09	0.11	0.29	7,115	0.06	0.07	0.19	2,263	0.08	0.09	0.24
152,261	9.81	12.04	37.24	242,517	10.76	13.54	36.83	164,133	6.08	7.28	19.80	812,263	7.08	8.37	21.51	239,660	8.09	9.77	25.89
4,255	0.27	0.34	1.04	6,059	0.27	0.34	0.92	9,645	0.36	0.43	1.16	16,293	0.14	0.17	0.43	6,243	0.21	0.25	0.67
9,694	0.62	0.77	2.37	6,910	0.31	0.39	1.05	13,781	0.51	0.61	1.66	40,746	0.36	0.42	1.08	11,835	0.40	0.48	1.28
14,000	0.90	1.11	3.42	24,858	1.10	1.39	3.77	16,104	0.60	0.71	1.94	20,371	0.18	0.21	0.54	14,461	0.49	0.59	1.56
6,268	0.41	0.50	1.54	8,167	0.36	0.46	1.24	900	0.3	0.04	0.11	24,765	0.22	0.26	0.66	7,835	0.26	0.32	0.85
21,708	1.40	1.72	5.31	5,181	0.23	0.29	0.79	26,831	0.99	1.19	3.24	30,919	0.27	0.32	0.82	13,913	0.47	0.57	1.50
329,444	21.24	26.08	80.57	462,860	20.55	25.83	70.30	447,577	16.58	19.84	54.01	1,530,076	13.37	15.78	40.52	485,030	16.37	19.77	52.40

DISTRICT 7
Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	296,359	100.00	142.91	394.18	422,705	100.00	134.29	305.48	810,027	100.00	145.74	327.66
Prime Cost: Material	104,941	35.41	50.60	139.58	135,515	32.06	43.05	97.93	240,274	29.66	43.23	97.19
Direct Labor	75,183	25.37	36.25	100.00	138,374	32.74	43.96	100.00	247,215	30.52	44.48	100.00
Payroll Taxes, etc.	21,677	7.31	10.45	28.83	32,351	7.65	10.28	23.38	45,299	5.59	8.15	18.32
Other Dir. Job Exp.	5,574	1.88	2.69	7.41	8,533	2.02	2.71	6.17	23,029	2.84	4.14	9.32
Total Prime Cost	207,375	69.97	100.00	275.82	314,773	74.47	100.00	227.48	555,817	68.61	100.00	224.83
Gross Profit	88,984	30.03	42.92	118.36	107,932	25.53	34.29	78.00	254,210	31.39	45.74	102.83
Overhead	109,628	36.99	52.87	145.79	133,119	31.48	42.29	96.21	277,868	34.27	49.98	112.40
Operating Profit	(20,644)	(6.96)	(9.95)	(27.43)	(25,187)	(5.95)	(8.00)	(18.21)	(23,658)	(2.88)	(4.24)	(9.57)
Income Taxes	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Net Profit or (Loss)	(20,644)	(6.96)	(9.95)	(27.43)	(25,187)	(5.95)	(8.00)	(18.21)	(23,658)	(2.88)	(4.24)	(9.57)

DISTRICT 7
Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	1,318	0.44	0.64	1.75	905	0.21	0.29	0.65	7,753	0.96	1.39	3.14
Advertising	4,185	1.41	2.02	5.57	924	0.22	0.29	0.67	5,207	0.64	0.94	2.11
Auto & Truck Expense	8,469	2.86	4.08	11.26	10,006	2.37	3.18	7.23	12,925	1.60	2.33	5.23
Bad Debts	182	0.06	0.09	0.24	1,645	0.39	0.52	1.19	1,160	0.14	0.21	0.47
Charitable Contributions	219	0.07	0.11	0.29	132	0.03	0.04	0.10	109	0.01	0.02	0.04
Depreciation & Amortization	12,066	4.07	5.82	16.05	8,813	2.08	2.80	6.37	14,921	1.84	2.68	6.04
Dues & Subscriptions	1,305	0.44	0.63	1.74	2,662	0.63	0.85	1.92	2,371	0.29	0.43	0.96
Freight & Express	105	0.04	0.05	0.14	38	0.01	0.01	0.03	0	0.00	0.00	0.00
Heat, Light & Water	1,514	0.51	0.73	2.01	1,944	0.46	0.62	1.40	5,527	0.68	0.99	2.24
Insurance	4,657	1.57	2.25	6.19	8,706	2.06	2.77	6.29	16,447	2.03	2.96	6.65
Interest	5,634	1.90	2.72	7.49	7,307	1.73	2.32	5.28	21,479	2.65	3.86	8.69
Legal & Accounting	2,148	0.72	1.04	2.86	2,216	0.52	0.70	1.60	6,236	0.77	1.12	2.52
Employee Benefits	4,296	1.45	2.07	5.71	1,264	0.30	0.40	0.91	20,928	2.58	3.77	8.47
Pension & Profit Cont.	2,892	0.98	1.39	3.85	3,177	0.75	1.01	2.30	6,089	0.75	1.10	2.46
Office Supplies & Expense	2,244	0.76	1.08	2.98	2,144	0.51	0.68	1.55	4,080	0.50	0.73	1.65
Rent	2,445	0.83	1.18	3.25	8,217	1.94	2.61	5.94	10,061	1.24	1.81	4.07
Repair & Maintenance	1,319	0.45	0.64	1.75	869	0.21	0.28	0.63	2,246	0.28	0.40	0.91
Plan Bid Bond	0	0.00	0.00	0.00	73	0.02	0.02	0.05	79	0.01	0.01	0.03
Salaries & Wages	40,809	13.77	19.68	54.28	54,504	12.89	17.32	39.39	102,084	12.60	18.37	41.29
Small Tools & Shop Expense	584	0.20	0.28	0.78	1,489	0.35	0.47	1.08	6,624	0.82	1.19	2.68
Taxes & Licenses	1,349	0.46	0.65	1.79	5,916	1.40	1.88	4.28	6,115	0.75	1.10	2.47
Taxes, Payroll	5,318	1.79	2.56	7.07	5,381	1.27	1.71	3.89	14,214	1.75	2.56	5.75
Telephone Expenses	2,682	0.90	1.29	3.57	2,891	0.68	0.92	2.09	4,971	0.61	0.89	2.01
All Other	3,888	1.31	1.87	5.17	1,896	0.45	0.60	1.37	6,242	0.77	1.12	2.52
Total Overhead	109,628	36.99	52.87	145.79	133,119	31.48	42.29	96.21	277,868	34.27	49.98	112.40

DISTRICT 7

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 7 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,274,244	100.00	137.72	345.34	2,016,644	100.00	126.60	294.30	4,130,358	100.00	126.31	284.83	15,238,774	100.00	125.12	325.77	3,595,124	100.00	126.86	316.67
438,025	34.38	47.34	118.71	633,011	31.39	39.74	92.38	1,396,619	33.81	42.71	96.31	5,407,747	35.49	44.40	115.60	1,241,654	34.54	43.82	109.37
368,985	28.96	39.88	100.00	685,241	33.98	43.02	100.00	1,450,096	35.11	44.35	100.00	4,677,815	30.70	38.41	100.00	1,135,301	31.58	40.06	100.00
80,693	6.33	8.72	21.87	151,427	7.51	9.51	22.10	270,578	6.55	8.27	18.66	1,416,210	9.29	11.63	30.28	301,165	8.38	10.63	26.53
37,524	2.94	4.06	10.17	123,294	6.11	7.74	17.99	152,631	3.70	4.67	10.53	677,527	4.45	5.56	14.48	155,699	4.33	5.49	13.71
925,227	72.61	100.00	250.75	1,592,973	78.99	100.00	232.47	3,269,924	79.17	100.00	225.50	12,179,299	79.93	100.00	260.36	2,833,819	78.83	100.00	249.61
349,017	27.39	37.72	94.59	423,671	21.01	26.59	61.83	860,434	20.83	26.31	59.33	3,059,475	20.07	25.12	65.41	761,305	21.17	26.86	67.06
339,844	26.66	36.73	92.09	392,248	19.41	24.61	57.23	721,916	17.48	22.10	49.80	2,641,279	17.31	21.70	56.47	682,706	19.01	24.11	60.14
9,173	0.73	0.99	2.50	31,423	1.60	1.98	4.60	138,518	3.35	4.21	9.53	418,196	2.76	3.42	8.94	78,599	2.16	2.75	6.92
2,018	0.16	0.22	0.55	8,711	0.43	0.55	1.27	62,259	1.51	1.90	4.29	202,098	1.33	1.66	4.32	32,299	0.90	1.14	2.84
7,155	0.57	0.77	1.95	22,712	1.17	1.43	3.33	76,259	1.84	2.31	5.24	216,098	1.43	1.76	4.62	46,300	1.26	1.61	4.08

DISTRICT 7

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 7 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
2,958	0.23	0.32	0.80	7,222	0.36	0.45	1.05	12,873	0.31	0.39	0.89	72,746	0.48	0.60	1.56	15,612	0.43	0.55	1.38
5,178	0.41	0.56	1.40	5,508	0.27	0.35	0.80	6,721	0.16	0.21	0.46	13,301	0.09	0.11	0.28	8,032	0.17	0.21	0.53
22,272	1.75	2.41	6.04	25,843	1.28	1.62	3.77	49,593	1.20	1.52	3.42	104,050	0.68	0.85	2.22	34,455	0.96	1.22	3.03
15,734	1.23	1.70	4.26	3,091	0.15	0.19	0.45	5,441	0.13	0.17	0.38	34,321	0.23	0.28	0.73	9,265	0.26	0.33	0.82
1,035	0.08	0.11	0.28	762	0.04	0.05	0.11	2,680	0.07	0.08	0.19	15,394	0.10	0.13	0.33	2,996	0.08	0.11	0.26
13,945	1.09	1.51	3.78	22,823	1.13	1.43	3.33	35,107	0.85	1.07	2.42	96,366	0.63	0.79	2.06	30,073	0.84	1.06	2.65
1,839	0.14	0.20	0.50	3,708	0.18	0.23	0.54	6,079	0.15	0.19	0.42	11,285	0.07	0.09	0.24	4,269	0.12	0.15	0.38
16	0.00	0.00	0.00	61	0.00	0.00	0.01	489	0.01	0.01	0.03	3,101	0.02	0.03	0.07	555	0.02	0.02	0.05
2,474	0.19	0.27	0.67	5,052	0.25	0.32	0.74	8,449	0.20	0.26	0.58	20,762	0.14	0.17	0.44	6,697	0.19	0.24	0.59
13,458	1.06	1.45	3.65	21,221	1.05	1.33	3.10	23,800	0.58	0.73	1.64	47,727	0.31	0.39	1.02	20,262	0.56	0.72	1.78
4,929	0.39	0.53	1.34	20,741	1.03	1.30	3.03	10,843	0.26	0.33	0.75	75,120	0.49	0.62	1.61	21,852	0.61	0.77	1.92
3,484	0.27	0.38	0.94	8,527	0.42	0.54	1.24	17,933	0.43	0.55	1.24	55,018	0.36	0.45	1.18	14,066	0.39	0.50	1.24
4,988	0.39	0.54	1.35	8,535	0.42	0.54	1.25	10,067	0.24	0.31	0.69	85,927	0.56	0.71	1.84	19,979	0.56	0.71	1.76
16,985	1.33	1.84	4.60	12,060	0.60	0.76	1.76	12,007	0.29	0.37	0.83	178,815	1.17	1.47	3.82	34,825	0.97	1.23	3.07
4,372	0.34	0.47	1.18	8,116	0.40	0.51	1.18	17,573	0.43	0.54	1.21	70,517	0.46	0.58	1.51	16,083	0.45	0.57	1.42
11,814	0.93	1.28	3.20	22,479	1.11	1.41	3.28	16,288	0.39	0.50	1.12	77,732	0.51	0.64	1.66	22,644	0.63	0.80	1.99
980	0.08	0.11	0.27	3,042	0.15	0.19	0.44	8,937	0.22	0.27	0.62	46,856	0.31	0.38	1.00	9,428	0.26	0.33	0.83
781	0.06	0.08	0.21	274	0.01	0.02	0.04	1,710	0.04	0.05	0.12	3,539	0.02	0.03	0.08	955	0.03	0.03	0.08
182,168	14.30	19.69	49.37	162,722	8.07	10.21	23.75	415,832	10.07	12.72	28.68	1,321,629	8.67	10.85	28.25	335,667	9.34	11.85	29.57
3,284	0.26	0.35	0.89	1,811	0.09	0.11	0.26	8,552	0.21	0.26	0.59	65,395	0.43	0.54	1.40	12,791	0.36	0.45	1.13
4,024	0.32	0.43	1.09	4,734	0.23	0.30	0.69	9,406	0.23	0.29	0.65	47,980	0.31	0.39	1.03	11,646	0.32	0.41	1.03
11,202	0.88	1.21	3.04	25,082	1.24	1.57	3.66	26,411	0.64	0.81	1.82	85,076	0.56	0.70	1.82	25,928	0.72	0.91	2.28
3,757	0.29	0.41	1.02	5,285	0.26	0.33	0.77	8,061	0.20	0.25	0.56	53,086	0.35	0.44	1.13	11,901	0.33	0.42	1.05
8,167	0.64	0.88	2.21	13,549	0.67	0.85	1.98	7,054	0.17	0.22	0.49	55,536	0.36	0.46	1.19	14,725	0.41	0.52	1.30
339,844	26.66	36.73	92.09	392,248	19.41	24.61	57.23	721,916	17.48	22.10	49.80	2,641,279	17.31	21.70	56.47	682,706	19.01	24.11	60.14

DISTRICT 8
Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	411,294	100.00	137.01	526.74	597,067	100.00	127.93	385.24	847,596	100.00	136.35	330.31
Prime Cost: Material	173,671	42.23	57.85	222.42	266,650	44.66	57.13	172.05	308,705	36.42	49.66	120.30
Direct Labor	78,083	18.98	26.01	100.00	154,987	25.96	33.21	100.00	256,604	30.27	41.28	100.00
Payroll Taxes, etc.	27,412	6.66	9.13	35.11	13,775	2.31	2.95	8.89	39,352	4.64	6.33	15.34
Other Dir. Job Exp.	21,031	5.11	7.01	26.93	31,291	5.24	6.70	20.19	16,994	2.00	2.73	6.62
Total Prime Cost	300,197	72.98	100.00	384.46	466,703	78.17	100.00	301.13	621,655	73.33	100.00	242.28
Gross Profit	111,097	27.02	37.01	142.28	130,364	21.83	27.94	84.11	225,941	26.67	36.35	88.05
Overhead	87,262	21.23	29.08	111.74	140,882	23.58	30.19	90.91	215,846	25.46	34.74	84.14
Operating Profit	23,835	5.79	7.93	30.54	(10,518)	(1.75)	(2.25)	(6.80)	10,095	1.21	1.61	3.91
Income Taxes	5,243	1.27	1.75	6.71	0	0.00	0.00	0.00	2,220	0.26	0.36	0.87
Net Profit or (Loss)	18,592	4.52	6.18	23.83	(10,518)	(1.75)	(2.25)	(6.80)	7,875	0.95	1.25	3.04

DISTRICT 8
Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	2,086	0.51	0.69	2.67	3,418	0.57	0.73	2.21	5,686	0.67	0.91	2.22
Advertising	1,548	0.38	0.52	1.98	3,266	0.55	0.70	2.11	3,234	0.38	0.52	1.26
Auto & Truck Expense	6,561	1.60	2.19	8.40	8,376	1.40	1.79	5.40	15,219	1.80	2.45	5.93
Bad Debts	2,756	0.67	0.92	3.53	2,035	0.34	0.44	1.31	2,520	0.30	0.41	0.98
Charitable Contributions	119	0.03	0.04	0.15	669	0.11	0.14	0.43	1,742	0.21	0.28	0.68
Depreciation & Amortization	4,172	1.01	1.39	5.34	10,448	1.75	2.24	6.74	12,686	1.50	2.04	4.94
Dues & Subscriptions	1,452	0.35	0.48	1.86	2,889	0.48	0.62	1.86	2,158	0.25	0.35	0.84
Freight & Express	106	0.03	0.04	0.14	351	0.06	0.08	0.23	35	0.00	0.01	0.01
Heat, Light & Water	2,099	0.51	0.70	2.69	1,777	0.30	0.38	1.15	2,400	0.28	0.39	0.94
Insurance	6,570	1.60	2.19	8.41	4,062	0.68	0.87	2.62	14,309	1.69	2.30	5.58
Interest	1,440	0.35	0.48	1.84	9,217	1.54	1.97	5.95	1,353	0.16	0.22	0.53
Legal & Accounting	3,789	0.92	1.26	4.85	3,090	0.52	0.66	1.99	3,392	0.40	0.55	1.32
Employee Benefits	6,312	1.53	2.10	8.08	3,470	0.58	0.74	2.24	15,185	1.79	2.44	5.92
Pension & Profit Cont.	1,727	0.42	0.58	2.21	0	0.00	0.00	0.00	1,791	0.21	0.29	0.70
Office Supplies & Expense	2,538	0.62	0.85	3.25	3,051	0.51	0.65	1.97	5,612	0.66	0.90	2.19
Rent	6,767	1.65	2.25	8.67	4,984	0.83	1.07	3.22	2,978	0.35	0.48	1.16
Repair & Maintenance	1,125	0.27	0.37	1.44	1,482	0.25	0.32	0.96	2,503	0.30	0.40	0.98
Plan Bid Bond	37	0.01	0.01	0.05	0	0.00	0.00	0.00	0	0.00	0.00	0.00
Salaries & Wages	28,511	6.93	9.50	36.51	65,031	10.89	13.93	41.96	87,650	10.34	14.10	34.16
Small Tools & Shop Expense	197	0.05	0.07	0.25	1,284	0.22	0.28	0.83	1,118	0.13	0.18	0.44
Taxes & Licenses	732	0.18	0.24	0.94	1,661	0.28	0.36	1.07	12,034	1.42	1.94	4.69
Taxes, Payroll	2,962	0.72	0.99	3.79	6,044	1.01	1.30	3.90	6,545	0.77	1.05	2.55
Telephone Expenses	1,652	0.40	0.55	2.12	3,431	0.57	0.74	2.21	4,076	0.48	0.66	1.59
All Other	2,004	0.49	0.67	2.57	846	0.14	0.18	0.55	11,622	1.37	1.87	4.53
Total Overhead	87,262	21.23	29.08	111.74	140,882	23.58	30.19	90.91	215,846	25.46	34.74	84.14

DISTRICT 8

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 8 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,699,602	100.00	129.89	425.92	2,871,926	100.00	126.89	366.04	4,662,948	100.00	126.19	306.85	15,863,361	100.00	112.82	279.92	4,037,843	100.00	118.72	305.74
731,353	43.03	55.89	183.28	1,268,896	44.18	56.06	161.72	1,453,577	31.17	39.34	95.65	6,133,635	38.67	43.62	108.23	1,563,049	38.71	45.95	118.35
399,044	23.48	30.50	100.00	784,604	27.32	34.67	100.00	1,519,604	32.59	41.12	100.00	5,667,203	35.73	40.31	100.00	1,320,677	32.71	38.83	100.00
91,919	5.41	7.02	23.03	133,413	4.65	5.89	17.00	444,030	9.52	12.02	29.22	271,528	1.71	1.93	4.79	149,755	3.71	4.40	11.34
86,145	5.07	6.58	21.59	76,415	2.66	3.38	9.74	278,040	5.96	7.52	18.30	1,988,021	12.53	14.14	35.08	367,804	9.11	10.81	27.85
1,308,461	76.99	100.00	327.90	2,263,328	78.81	100.00	288.46	3,695,251	79.24	100.00	243.17	14,060,387	88.64	100.00	248.10	3,401,285	84.24	100.00	257.54
391,141	23.01	29.90	98.02	606,598	21.29	26.89	77.58	967,697	20.76	26.19	63.68	1,802,974	11.36	12.82	31.82	636,558	15.76	18.73	48.20
295,883	17.42	22.60	74.14	460,728	16.03	20.34	58.73	792,828	17.00	21.46	52.19	1,253,458	7.91	8.92	22.13	485,282	12.02	14.24	36.75
95,258	5.59	7.30	23.88	147,870	5.16	6.55	18.85	174,869	3.76	4.73	11.49	549,516	3.45	3.90	9.69	151,276	3.74	4.49	11.45
40,629	2.39	3.11	10.18	66,935	2.33	2.96	8.53	80,434	1.72	2.18	5.29	267,758	1.69	1.90	4.72	68,638	1.70	2.02	5.20
54,629	3.20	4.19	13.70	80,935	2.83	3.59	10.32	94,435	2.04	2.55	6.20	281,758	1.76	2.00	4.97	82,638	2.04	2.47	6.25

DISTRICT 8

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 8 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
3,828	0.23	0.29	0.96	11,835	0.41	0.52	1.51	29,878	0.64	0.81	1.97	22,129	0.14	0.16	0.39	11,531	0.29	0.34	0.87
1,752	0.10	0.13	0.44	1,494	0.05	0.07	0.19	7,554	0.16	0.20	0.50	13,426	0.08	0.10	0.24	4,566	0.11	0.13	0.35
28,655	1.69	2.19	7.18	41,668	1.45	1.84	5.31	24,008	0.51	0.65	1.58	40,696	0.26	0.29	0.72	25,946	0.64	0.76	1.96
9,044	0.53	0.69	2.27	6,360	0.22	0.28	0.81	14,793	0.32	0.40	0.97	11,120	0.07	0.08	0.20	7,173	0.18	0.21	0.54
432	0.03	0.03	0.11	2,899	0.10	0.13	0.37	3,592	0.08	0.10	0.24	678	0.00	0.00	0.01	1,547	0.04	0.05	0.12
15,982	0.94	1.22	4.01	30,610	1.07	1.35	3.90	41,799	0.90	1.13	2.75	63,528	0.40	0.45	1.12	26,960	0.67	0.79	2.04
2,252	0.13	0.17	0.56	1,227	0.04	0.05	0.16	7,027	0.15	0.19	0.46	5,816	0.04	0.04	0.10	3,184	0.08	0.09	0.24
151	0.01	0.01	0.04	678	0.02	0.03	0.09	351	0.01	0.01	0.02	0	0.00	0.00	0.00	268	0.01	0.01	0.02
2,881	0.17	0.22	0.72	2,280	0.08	0.10	0.29	7,772	0.17	0.21	0.51	15,671	0.10	0.11	0.28	5,040	0.12	0.15	0.38
16,743	0.99	1.28	4.20	19,183	0.67	0.85	2.44	31,455	0.67	0.85	2.07	14,007	0.09	0.10	0.25	15,783	0.39	0.46	1.20
4,125	0.24	0.32	1.03	17,170	0.60	0.76	2.19	24,107	0.52	0.65	1.59	150,287	0.95	1.07	2.65	31,030	0.77	0.91	2.35
5,571	0.33	0.43	1.40	10,428	0.36	0.46	1.33	15,900	0.34	0.43	1.05	5,560	0.04	0.04	0.10	7,173	0.18	0.21	0.54
18,599	1.09	1.42	4.66	5,651	0.20	0.25	0.72	23,523	0.50	0.64	1.55	46,987	0.30	0.33	0.83	17,262	0.43	0.51	1.31
14,576	0.86	1.11	3.65	14,339	0.50	0.63	1.83	24,503	0.53	0.66	1.61	70,000	0.44	0.50	1.24	19,349	0.48	0.57	1.47
5,072	0.30	0.39	1.27	8,129	0.28	0.36	1.04	22,415	0.48	0.61	1.48	41,939	0.26	0.30	0.74	12,987	0.32	0.38	0.98
10,745	0.63	0.82	2.69	24,083	0.84	1.06	3.07	39,716	0.85	1.07	2.61	73,452	0.46	0.52	1.30	24,356	0.60	0.72	1.84
4,393	0.26	0.34	1.10	7,461	0.26	0.33	0.95	7,418	0.16	0.20	0.49	22,835	0.14	0.16	0.40	7,217	0.18	0.21	0.55
1,291	0.08	0.10	0.32	2,356	0.08	0.10	0.30	2,433	0.05	0.07	0.16	9,493	0.06	0.07	0.17	2,395	0.06	0.07	0.18
126,827	7.46	9.69	31.78	208,317	7.25	9.20	26.55	357,196	7.66	9.67	23.51	567,499	3.58	4.04	10.01	216,142	5.35	6.35	16.37
3,922	0.23	0.30	0.96	3,315	0.12	0.15	0.42	8,351	0.18	0.23	0.55	2,396	0.02	0.02	0.04	3,126	0.08	0.09	0.24
3,794	0.22	0.29	0.95	7,553	0.26	0.33	0.96	33,430	0.72	0.90	2.20	20,565	0.13	0.15	0.36	11,284	0.28	0.33	0.85
7,769	0.46	0.59	1.95	20,995	0.73	0.93	2.68	23,542	0.50	0.64	1.55	21,632	0.14	0.15	0.38	13,754	0.34	0.40	1.04
4,193	0.25	0.32	1.05	8,465	0.29	0.37	1.08	20,924	0.45	0.57	1.38	27,172	0.17	0.19	0.48	10,247	0.25	0.30	0.78
3,286	0.19	0.25	0.82	4,232	0.15	0.19	0.54	21,141	0.45	0.57	1.39	6,570	0.04	0.05	0.12	6,962	0.17	0.20	0.53
295,883	17.42	22.60	74.14	460,728	16.03	20.34	58.73	792,828	17.00	21.46	52.19	1,253,458	7.91	8.92	22.13	485,282	12.02	14.24	36.75

DISTRICT 9

Income and Expense, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	282,286	100.00	122.54	593.15	814,491	100.00	134.35	493.28	999,679	100.00	138.83	388.46
Prime Cost: Material	153,176	54.26	66.50	321.86	343,816	42.21	56.71	208.22	358,110	35.82	49.73	139.16
Direct Labor	47,591	16.86	20.66	100.00	165,119	20.27	27.24	100.00	257,344	25.74	35.74	100.00
Payroll Taxes, etc.	9,527	3.37	4.14	20.02	40,747	5.00	6.72	24.68	48,375	4.84	6.72	18.80
Other Dir. Job Exp.	20,059	7.11	8.71	42.15	56,552	6.94	9.33	34.25	56,263	5.63	7.81	21.86
Total Prime Cost	230,353	81.60	100.00	484.03	606,234	74.42	100.00	367.15	720,092	72.03	100.00	279.82
Gross Profit	51,933	18.40	22.53	109.12	208,257	25.58	34.35	126.13	279,587	27.97	38.83	108.64
Overhead	100,102	35.47	43.46	210.35	179,379	22.03	29.61	108.65	273,925	27.41	38.04	106.45
Operating Profit	(48,169)	(17.07)	(20.93)	(101.23)	28,878	3.55	4.74	17.48	5,662	0.56	0.79	2.19
Income Taxes	0	0.00	0.00	0.00	7,439	0.91	1.23	4.51	1,245	0.12	0.17	0.48
Net Profit or (Loss)	(48,169)	(17.07)	(20.93)	(101.23)	21,439	2.64	3.51	12.97	4,417	0.44	0.62	1.71

DISTRICT 9

Overhead Expenses, 1982

	Group 1 Annual Direct Labor Payroll Under $100,001				Group 2 Annual Direct Labor Payroll $100,001 to $200,000				Group 3 Annual Direct Labor Payroll $200,001 to $300,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	2,916	1.03	1.27	6.13	2,654	0.33	0.44	1.61	4,396	0.44	0.61	1.71
Advertising	2,636	0.93	1.14	5.54	639	0.08	0.11	0.39	3,196	0.32	0.44	1.24
Auto & Truck Expense	10,154	3.60	4.41	21.34	13,865	1.70	2.29	8.40	19,931	1.99	2.77	7.74
Bad Debts	1,355	0.48	0.59	2.85	689	0.08	0.11	0.42	1,701	0.17	0.24	0.66
Charitable Contributions	978	0.35	0.42	2.06	42	0.01	0.01	0.03	439	0.04	0.06	0.17
Depreciation & Amortization	5,913	2.09	2.57	12.42	6,390	0.78	1.05	3.87	8,983	0.90	1.25	3.49
Dues & Subscriptions	1,795	0.64	0.78	3.77	2,098	0.26	0.35	1.27	2,431	0.24	0.34	0.94
Freight & Express	15	0.01	0.01	0.03	157	0.02	0.03	0.10	815	0.08	0.11	0.32
Heat, Light & Water	1,289	0.46	0.56	2.71	1,336	0.16	0.22	0.81	3,671	0.37	0.51	1.43
Insurance	6,935	2.46	3.01	14.57	10,947	1.34	1.81	6.63	17,496	1.75	2.43	6.80
Interest	2,197	0.78	0.95	4.62	5,915	0.73	0.98	3.58	8,879	0.89	1.23	3.45
Legal & Accounting	2,433	0.86	1.06	5.11	6,191	0.76	1.02	3.75	5,183	0.52	0.72	2.01
Employee Benefits	1,840	0.65	0.80	3.87	4,509	0.55	0.74	2.73	9,854	0.99	1.37	3.83
Pension & Profit Cont.	909	0.32	0.39	1.91	11,366	1.40	1.87	6.88	4,995	0.50	0.69	1.94
Office Supplies & Expense	1,581	0.56	0.69	3.32	3,408	0.42	0.56	2.06	5,754	0.58	0.80	2.24
Rent	4,296	1.52	1.86	9.03	8,617	1.06	1.42	5.22	10,087	1.01	1.40	3.92
Repair & Maintenance	1,102	0.39	0.48	2.32	1,520	0.19	0.25	0.92	1,515	0.15	0.21	0.59
Plan Bid Bond	189	0.07	0.08	0.40	348	0.04	0.06	0.21	761	0.08	0.11	0.30
Salaries & Wages	37,213	13.18	16.15	78.19	78,251	9.61	12.91	47.39	132,375	13.24	18.38	51.44
Small Tools & Shop Expense	1,039	0.37	0.45	2.18	2,425	0.30	0.40	1.47	2,314	0.23	0.32	0.90
Taxes & Licenses	2,526	0.89	1.10	5.31	3,330	0.41	0.55	2.02	4,553	0.46	0.63	1.77
Taxes, Payroll	2,391	0.85	1.04	5.02	6,293	0.77	1.04	3.81	7,772	0.78	1.08	3.02
Telephone Expenses	1,637	0.58	0.71	3.44	3,144	0.39	0.52	1.90	4,595	0.46	0.64	1.79
All Other	6,763	2.40	2.94	14.21	5,245	0.64	0.87	3.18	12,229	1.22	1.70	4.75
Total Overhead	100,102	35.47	43.46	210.35	179,379	22.03	29.61	108.65	273,925	27.41	38.04	106.45

DISTRICT 9

Income and Expense, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 9 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
1,527,319	100.00	136.22	332.49	2,587,358	100.00	124.54	356.06	6,010,763	100.00	127.33	332.43	19,761,584	100.00	124.59	330.64	4,734,904	100.00	126.03	338.22
496,187	32.49	44.25	108.02	982,490	37.97	47.29	135.20	2,082,865	34.65	44.12	115.20	6,512,872	32.96	41.06	108.97	1,620,509	34.22	43.13	115.75
459,363	30.08	40.97	100.00	726,669	28.09	34.98	100.00	1,808,107	30.08	38.30	100.00	5,976,788	30.24	37.68	100.00	1,399,949	29.57	37.26	100.00
59,678	3.91	5.32	12.99	244,428	9.45	11.76	33.64	555,604	9.24	11.77	30.73	1,511,616	7.65	9.53	25.29	365,247	7.71	9.72	26.09
106,005	6.94	9.45	23.08	124,004	4.79	5.97	17.06	273,993	4.56	5.80	15.15	1,860,153	9.41	11.73	31.12	371,167	7.84	9.88	26.51
1,121,233	73.42	100.00	244.09	2,077,591	80.30	100.00	285.90	4,720,569	78.53	100.00	261.08	15,861,429	80.26	100.00	265.38	3,756,872	79.34	100.00	268.35
406,086	26.58	36.23	88.40	509,767	19.70	24.54	70.16	1,290,194	21.47	27.34	71.35	3,900,115	19.74	24.59	65.26	978,032	20.66	26.04	69.87
372,704	24.41	33.25	81.16	511,506	19.73	24.63	70.41	1,188,594	19.80	25.17	65.74	2,643,553	13.36	16.64	44.23	774,407	16.36	20.60	55.32
33,382	2.17	2.98	7.24	(1,739)	(0.03)	(0.09)	(0.25)	101,600	1.67	2.17	5.61	1,256,602	6.38	7.95	21.03	203,625	4.30	5.44	14.55
9,691	0.63	0.86	2.11	0	0.00	0.00	0.00	43,800	0.73	0.93	2.42	621,301	3.14	3.92	10.40	94,812	2.00	2.52	6.77
23,691	1.54	2.12	5.13	(1,739)	(0.03)	(0.09)	(0.25)	57,800	0.94	1.24	3.19	635,301	3.24	4.03	10.63	108,813	2.30	2.92	7.78

DISTRICT 9

Overhead Expenses, 1982

Group 4 Annual Direct Labor Payroll $300,001 to $500,000				Group 5 Annual Direct Labor Payroll $500,001 to $1,000,000				Group 6 Annual Direct Labor Payroll $1,000,001 to $2,000,000				Group 7 Annual Direct Labor Payroll Over $2,000,000				District 9 Weighted Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
10,047	0.66	0.90	2.19	13,961	0.54	0.67	1.92	17,309	0.29	0.37	0.96	61,529	0.31	0.39	1.03	16,984	0.36	0.45	1.21
1,805	0.12	0.16	0.39	2,604	0.10	0.13	0.36	6,553	0.11	0.14	0.36	16,959	0.09	0.11	0.28	4,981	0.11	0.13	0.36
24,460	1.60	2.18	5.32	31,949	1.23	1.54	4.40	84,067	1.40	1.78	4.65	127,089	0.64	0.80	2.13	45,267	0.96	1.20	3.23
3,256	0.21	0.29	0.71	4,115	0.16	0.20	0.57	18,782	0.31	0.40	1.04	54,530	0.28	0.34	0.91	12,285	0.26	0.33	0.88
415	0.03	0.04	0.09	1,303	0.05	0.06	0.18	4,944	0.08	0.10	0.27	6,322	0.03	0.04	0.11	2,072	0.04	0.06	0.15
13,863	0.91	1.24	3.02	16,906	0.65	0.81	2.33	68,353	1.14	1.45	3.78	106,263	0.54	0.67	1.78	32,732	0.69	0.87	2.34
2,650	0.17	0.24	0.58	4,760	0.18	0.23	0.66	5,568	0.09	0.12	0.31	11,262	0.06	0.07	0.19	4,545	0.10	0.12	0.32
33	0.00	0.00	0.01	342	0.01	0.02	0.05	648	0.01	0.01	0.04	626	0.00	0.00	0.01	375	0.01	0.01	0.03
3,172	0.21	0.28	0.69	7,042	0.27	0.34	0.97	11,022	0.18	0.23	0.61	22,991	0.12	0.14	0.38	7,524	0.16	0.20	0.54
19,226	1.26	1.71	4.19	18,490	0.71	0.89	2.54	26,471	0.44	0.56	1.46	91,619	0.46	0.58	1.53	28,152	0.59	0.75	2.01
9,308	0.61	0.83	2.03	9,951	0.38	0.48	1.37	29,951	0.50	0.63	1.66	75,297	0.38	0.47	1.26	20,774	0.44	0.55	1.48
7,504	0.49	0.67	1.63	11,445	0.44	0.55	1.57	19,035	0.32	0.40	1.05	81,478	0.41	0.51	1.36	19,688	0.42	0.52	1.41
7,814	0.51	0.70	1.70	28,541	1.10	1.37	3.93	20,235	0.34	0.43	1.12	117,488	0.59	0.74	1.97	29,062	0.61	0.77	2.06
26,600	1.74	2.37	5.79	33,719	1.30	1.62	4.64	103,975	1.73	2.20	5.75	117,952	0.60	0.74	1.97	43,691	0.92	1.16	3.12
6,609	0.44	0.60	1.46	9,458	0.37	0.46	1.30	24,140	0.40	0.51	1.34	67,879	0.34	0.43	1.14	17,479	0.37	0.47	1.25
12,538	0.82	1.12	2.73	21,204	0.82	1.02	2.92	26,444	0.44	0.56	1.46	73,675	0.37	0.46	1.23	23,521	0.50	0.63	1.68
6,245	0.41	0.56	1.36	2,473	0.10	0.12	0.34	35,793	0.60	0.76	1.98	44,813	0.23	0.28	0.75	13,160	0.28	0.35	0.94
1,876	0.12	0.17	0.41	7,827	0.30	0.38	1.08	4,866	0.08	0.10	0.27	2,231	0.01	0.01	0.04	2,963	0.06	0.08	0.21
181,221	11.87	16.16	39.45	243,562	9.41	11.72	33.52	587,092	9.77	12.44	32.47	1,249,079	6.32	7.87	20.90	368,523	7.78	9.81	26.32
3,751	0.25	0.33	0.82	2,713	0.10	0.13	0.37	23,778	0.40	0.50	1.32	28,374	0.14	0.18	0.47	9,050	0.19	0.24	0.65
7,654	0.50	0.68	1.67	5,300	0.20	0.26	0.73	16,659	0.28	0.35	0.92	75,191	0.38	0.47	1.26	16,874	0.36	0.45	1.21
11,052	0.72	0.99	2.41	12,190	0.47	0.59	1.68	28,587	0.48	0.61	1.58	76,993	0.39	0.49	1.29	21,328	0.45	0.57	1.52
4,234	0.28	0.38	0.92	4,625	0.18	0.22	0.64	8,764	0.15	0.19	0.48	50,214	0.25	0.32	0.84	11,388	0.24	0.30	0.81
7,281	0.48	0.65	1.59	17,026	0.66	0.82	2.34	15,558	0.26	0.33	0.86	83,699	0.42	0.53	1.40	21,969	0.46	0.58	1.57
372,704	24.41	33.25	81.16	511,506	19.73	24.63	70.41	1,188,594	19.80	25.17	65.74	2,643,553	13.36	16.64	44.23	774,407	16.36	20.60	55.32

DISTRICT 10 AND CANADA

Income and Expense, 1982

	District 10 Weighted Average				Canada Weighted Average			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	4,518,393	100.00	122.20	318.53	5,718,965	100.00	116.77	361.88
Prime Cost: Material	1,530,578	33.87	41.39	107.90	2,858,610	49.98	58.37	180.89
Direct Labor	1,418,492	31.39	38.36	100.00	1,580,328	27.63	32.27	100.00
Payroll Taxes, etc.	538,963	11.93	14.58	38.00	236,684	4.14	4.83	14.98
Other Dir. Job Exp	209,586	4.64	5.67	14.78	221,982	3.88	4.53	14.05
Total Prime Cost	3,697,619	81.83	100.00	260.68	4,897,604	85.63	100.00	309.92
Gross Profit	820,774	18.17	22.20	57.85	821,361	14.37	16.77	51.96
Overhead	699,195	15.50	18.91	49.31	552,670	9.65	11.29	34.97
Operating Profit	121,579	2.67	3.29	8.54	268,691	4.72	5.48	16.99
Income Taxes	53,789	1.19	1.45	3.79	127,345	2.23	2.60	8.06
Net Profit or (Loss)	67,790	1.48	1.84	4.75	141,346	2.49	2.88	8.93

DISTRICT 10 AND CANADA

Overhead Expenses, 1982

	District 10 Weighted Average				Canada Weighted Average			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Adm. Travel, Ent. & Cus. Rel.	18,530	0.41	0.50	1.31	13,972	0.24	0.29	0.88
Advertising	4,446	0.10	0.12	0.31	4,761	0.08	0.10	0.30
Auto & Truck Expense	42,844	0.95	1.16	3.02	25,984	0.45	0.53	1.64
Bad Debts	4,936	0.11	0.13	0.35	19,003	0.33	0.39	1.20
Charitable Contributions	3,644	0.08	0.10	0.26	391	0.01	0.01	0.02
Depreciation & Amortization	25,695	0.57	0.69	1.81	22,768	0.40	0.46	1.44
Dues & Subscriptions	11,048	0.24	0.30	0.78	1,589	0.03	0.03	0.10
Freight & Express	248	0.01	0.01	0.02	152	0.00	0.00	0.01
Heat, Light & Water	7,785	0.17	0.21	0.55	5,973	0.10	0.12	0.38
Insurance	33,229	0.74	0.90	2.34	9,139	0.16	0.19	0.58
Interest	28,719	0.64	0.78	2.02	30,001	0.52	0.61	1.90
Legal & Accounting	16,598	0.37	0.45	1.17	11,556	0.20	0.24	0.73
Employee Benefits	18,896	0.42	0.51	1.33	18,652	0.33	0.38	1.18
Pension & Profit Cont.	22,942	0.51	0.62	1.62	2,926	0.05	0.06	0.19
Office Supplies & Expense	14,847	0.33	0.40	1.05	12,637	0.22	0.26	0.80
Rent	15,260	0.34	0.41	1.08	13,174	0.23	0.27	0.83
Repair & Maintenance	8,598	0.19	0.23	0.61	7,293	0.13	0.15	0.46
Plan Bid Bond	5,780	0.13	0.16	0.41	5,860	0.10	0.12	0.37
Salaries & Wages	337,280	7.46	9.12	23.78	268,739	4.70	5.49	17.01
Small Tools & Shop Expense	7,809	0.17	0.21	0.55	4,865	0.09	0.10	0.31
Taxes & Licenses	12,028	0.27	0.33	0.85	6,257	0.11	0.13	0.40
Taxes, Payroll	26,474	0.59	0.72	1.87	3,619	0.06	0.07	0.23
Telephone Expenses	13,095	0.29	0.35	0.92	15,321	0.27	0.31	0.97
All Other	18,444	0.41	0.50	1.30	48,038	0.84	0.98	3.04
Total Overhead	699,195	15.50	18.91	49.31	552,670	9.65	11.29	34.97

SELF EVALUATOR — COMPARATIVE ANALYSIS

Your Group Number _____ Your District Number _____

	1982 Your Facts $	* %	1982 Operation Overhead $	* %	Variance $	* %	Plan of Action
Sales		100		100			
Prime Cost:							
Material							
Direct Labor							
D.J.E.—Payroll Taxes, Ins. & Fringes							
—All Other D.J.E.							
Total Prime Cost							
Gross Profit							
Total Overhead							
Operating Profit							
Income Taxes							
Net Profit After Taxes							

Overhead Expenses:							
Administrative Travel, Entertainment and Customer Relations							
Advertising							
Auto & Truck Espense (including rental costs)							
Bad Debts							
Charitable Contributions							
Depreciation & Amortization							
Dues & Subscriptions, other than those based on % of Direct Labor Payroll							
Freight & Express							
Heat, Light & Water							
Insurance							
Interest							
Legal & Accounting Charges							
Employee Benefits							
Pension & Profit Sharing Plans for Administrative Employees							
Office Supplies & Expense (including office equipment rental, postage)							
Rent (office, warehouse and shop space)							
Repair & Maintenance							
Plans, Bid bonds, Estimating and Engineering Expense							
Salaries and Wages (excluding electricians' wages) including bonuses							
Small Tools & Shop Expense							
Taxes & Licenses, General (excludes Federal Income Tax)							
Taxes, Payroll							
Telephone & Other Communication Expense							
All Other Expense							
Total Overhead							

*Use % of sales calculations for comparative purposes. Round off to the nearest dollar.

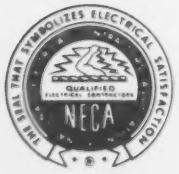
Profit Analyzer

Planning Guide for Operating Profit Control

Income and Expense	*Your Last Accounting Year $	%	*Budget Plan $	%	*Increase (decrease) $		% Increase (decrease)		Plan of action to control profit and financial ratios
Sales		100		100					
Prime Cost:									
Material									
Direct Labor									
Payroll Taxes, etc.									
Other Dir. Job Exp.									
Total Prime Cost									
Gross Profit									
Overhead:									
Adm. Travel, Ent., Cust. Rel.									
Advertising									
Auto & Truck Expense									
Bad Debts									
Charitable Contributions									
Depreciation & Amortization									
Dues & Subscriptions									
Freight & Express									
Heat, Light & Water									
Insurance									
Interest									
Legal & Accounting									
Employee Benefits									
Pension & Profit Cont.									
Office Supplies & Expense									
Rent									
Repair & Maintenance									
Plan Bid Bond									
Salaries & Wages									
Small Tools & Shop Expense									
Taxes & Licenses									
Taxes, Payroll									
Telephone Expenses									
All Other									
Total Overhead									
Operating Profit Before Taxes									

*omit cents

Financial Ratios	Your Last Accounting Year		Budgeted Plan		Increase (decrease)		% Increase (decrease)		Plan of action to control profit and financial ratios
Current Ratio (times)									
Net Fixed Assets to Net Worth (%)									
Current Debt to Net Worth (%)									
Total Debt to Net Worth (%)									
Funded Debt to Working Capital (%)									
Net Sales to Net Worth (times)									
Net Sales to Working Capital (times)									
Operating Profit (before taxes) to Net Sales (%)									
Operating Profit (before taxes) to Net Worth (%)									
Operating Profit (before taxes) to Total Assets (%)									
Operating Profit (before taxes) to Working Capital (%)									
Return on Investment (before taxes)									



National
Electric Contractors
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Management Services
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